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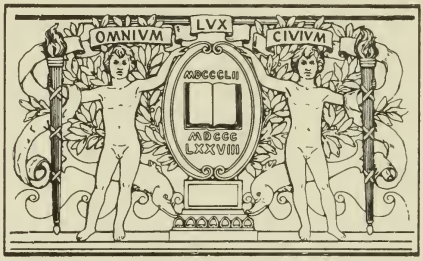

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AUDITOR OF ACCOUNTS'

ANNUAL REPORT

OF THE

RECEIPTS AND EXPENDITURES

OF THE

CITY OF BOSTON AND THE COUNTY OF SUFFOLK,

STATE OF MASSACHUSETTS,

FOR THE FINANCIAL YEAR

1878-79.

(No. 67 of the Series.)

MAY 1, 1878, TO APRIL 30, 1879.

(Both Included.)

CITY DOCUMENT No. 70.

BOSTON:
ROCKWELL AND CHURCHILL, CITY PRINTERS.
No. 39 ARCH STREET.
1879.

265 736
Sept 13 79
Gov Doc
6358 11

CITY OF BOSTON.

IN BOARD OF ALDERMEN, May 5, 1879.

Ordered, That the Annual Report of the Auditor of Accounts, for the financial year 1878–79, be submitted in print, and that five thousand five hundred copies thereof be printed for distribution at the office of the Auditor of Accounts, City Hall, and the several Police Station Houses, and that public advertisement be made of the fact, in the newspapers, that said reports have been so placed for distribution, where citizens may obtain them upon application.

Passed. Sent down for concurrence.

HUGH O'BRIEN, *Chairman.*

In Common Council, May 8, 1879.
Concurred.

WILLIAM H. WHITMORE, *President.*

Approved May 9, 1879.

FREDERICK O. PRINCE, *Mayor.*

A true copy,
Attest: S. F. McCLEARY,
City Clerk.

CITY OF BOSTON.

Office of the Auditor of Accounts,
City Hall, June 2, 1879.

To the Honorable City Council: —

Gentlemen, — The undersigned, Auditor of Accounts, in compliance with the requirements of the ordinance in relation to Finance, herewith submits the annual report of the receipts and expenditures of the

CITY OF BOSTON

and

COUNTY OF SUFFOLK

for the financial year 1878–79, commencing May 1, 1878, and terminating April 30, 1879.

The payments of the City of Boston and County of Suffolk during the financial year 1878–79 drawn for by the Mayor through the office of the Auditor of Accounts, were as follows, viz.: —

On account of the City of Boston,		$10,356,298 13
On account of the County of Suffolk,		195,992 88
Total drawn for by the Auditor of Accounts,		$10,552,291 01
To which *add* debt paid with money received from Board of Sinking Fund Commissioners and the cost of redemption of matured loans,		2,460,767 77
Interest paid on City Loans,	$1,666,754 56	
Cochituate Water Loans,	617,378 20	
Mystic Water Loans,	68,027 50	
		2,352,160 26
Bank tax collected and paid State,		504,031 56
State Tax,		412,740 00
County of Suffolk,		131,840 62
Carried forward,		$16,413,831 22

Brought forward,	$16,413,831 22
Other payments by the Treasurer, which did not pass directly through the Auditor's office, the details of which may be found under the head of Auditor's Aggregates, and in the Treasurer's report,	1,267,961 16
	$17,681,792 38

These payments, as shown by the Auditor, present the following results as divided between the city and county, viz. : —

City of Boston,	$17,353,958 88
County of Suffolk,	327,833 50
	$17,681,792 38

The actual payments, as shown by the annual report of the City and County Treasurer to the City Council, were as follows, viz. : —

On account of the City of Boston,	$17,353,142 57
On account of the County of Suffolk,	327,778 31
	$17,680,920 88
Add to which the checks drawn by the Auditor of Accounts on account of the City of Boston ($816.31) and County of Suffolk ($55.19) during the year, but not paid,	871 50
We have the total, as given by the Auditor, of	$17,681,792 38

The Treasurer reports that the cash balance in the Treasury, April 30, 1878, was,		$2,485,907 98
Total receipts during the year 1878–79,	$17,684,797 17	
Total payments during the year 1878–79,	17,680,920 88	
		3,876 29
Balance in the Treasury April 30, 1879,		$2,489,784 27

This Treasury balance of $2,489,784.27 is subject to the following payments, viz. : —

Balances of appropriations carried to 1879–80,	$1,748,077 64
To meet the tax appropriations of 1879–80, being the amount derived from the balances of appropriations, and of license revenue over expenditures, at the close of the financial year, 1878–79, April 30, 1879, viz. : —	731,509 22
Sundry items shown under the head of Treasury aggregates and balance,	10,197 41
	$2,489,784 27

The actual expenditures of the city and county, including the amount of the percentages taxed and paid to the Board of Commissioners on the Sinking Funds as required by law, State Tax, Liquor Revenue paid to the State, and Soldiers' Relief payments, less the Temporary Loan, borrowed and paid, and other items, are shown as follows, viz. : —

City of Boston payments in *gross*,	$17,353,958 88
Less payments of City Debt, Temporary Loan, to Sinking Fund Commissioners, Bank Tax to State, and sundry items, details of which are given under payments, page 19,	5,176,043 47
We have the total actual expenditures of the City of Boston, 1878–79,	$12,177,915 41
Add County of Suffolk expenditures, 1878–79,	327,833 50
We have the actual expenditures of the City of Boston, and County of Suffolk, for 1878–79,	$12,505,748 91
Against, in 1877–78,	$13,844,051 98

The income for the year falls short of the amount estimated $68,618.11 ; the balances of appropriations unexpended at the close of the year, however, cover this deficiency and leave in the Treasury $405,370.55 from the regular transactions of the year to meet the expenditures for the financial

year 1879–80. The estimated amount for that purpose made by the Auditor in February last, in the estimates submitted to the City Council, was $425,000. The comparative table on page 41 will show in which items the falling off occurs. The receipts from the taxes levied and due in 1878, and those outstanding of previous years, are, however, in excess of the amount required from both, $24,938.70, and the collection of the taxes of 1878 show that they have been paid, during the past financial year, with gratifying promptness. The Collector's return presents the following as a comparative statement of unpaid taxes for the last four years, showing that during each successive year a larger percentage of the tax has been paid in up to the date of the report than during the year preceding, viz. : —

Remaining uncollected, April 30, 1879, 8.383 per cent. of the levy of 1878.

Remaining uncollected, April 30, 1878, 8.741 per cent. of the levy of 1877.

Remaining uncollected, April 30, 1877, 10.016 per cent. of the levy of 1876.

Remaining uncollected, April 30, 1876, 11.176 per cent. of the levy of 1875.

There remained taxes outstanding, April 30, 1879, as follows, viz. : —

Taxes of 1875,	1.007 per cent. of the levy.
" " 1876,	1.070 per cent. of the levy.
" " 1877,	1.091 per cent. of the levy.

The amount of the levy of 1877 outstanding May 1, 1879, was $97,707.73, of which there was due from Polls, $72,892; Real Estate, $13,501.95; Personal Estate, $11,313.78.

The assessment of taxes to defray the expenses of the City of Boston and County of Suffolk for the financial year 1878–79, less the revenue to be received from other sources; also, to pay the State Tax levied on the City of Boston, 1878, was : —

Tax Levy, 1878,	$8,061,963 60
Additional Bills,	4,651 70
	$8,066,615 30

Collections to April 30, 1879, inclusive,	$7,275,074 49
Abatements,	115,314 65
Outstanding,	676,226 16
	$8,066,615 30

Total Collections: —	
Account of 1878, taxes,	$7,275,074 49
Account of 1877, and previous years,	693,254 83
	$7,968,329 32

Bank Tax assessed and collected as belonging to the city,	$179,582 22

The County of Suffolk expenditures were $327,833.50 against $328,646.92 last year. The revenue of the county, received during the year, was $62,644.02 against $96,933.38 last year, showing a loss of $34,289.36, and a balance against the County of Suffolk for the year 1878–79 of $265,189.48. Of these payments, $101,840.62 were drawn for principally by the judges of the several courts, and not audited in this office. By Chap. 256 of the Acts of 1879, taking effect May 1, 1879, the Auditor of Accounts of the City of Boston is constituted Auditor of the County of Suffolk, and all bills for county salaries, expenses, and disbursements, are to be examined, audited, and allowed by said Auditor, prior to the payment of the same.

The policy of charging the Cochituate Water Works revenue, with the interest on the difference between the outstanding loans and the actual cost of the construction of the works pursued since 1857, and transferring the amount in question annually from the City Debt Interest appropriation to the Cochituate Water Works Interest account, ceased April 30, 1878, it having been decided by the City Solicitor that it was in conflict with the Act of 1846 in relation to the

Cochituate Water Works. The fact of this change was noted in the communication accompanying the Auditor of Accounts' Estimates for the financial year 1879–80, submitted to the City Council March 3, last (City Document 27, 1879), with statements in detail relating thereto, explaining that this policy, established by my predecessor, Mr. Copeland, and sanctioned by successive City Councils, had not worked to the detriment of the water-takers, inasmuch as the payments of water debt and contributions to the sinking fund for the redemption of the same by the general tax-payer would more than offset the transfers from the City Debt Interest account to that for Cochituate Water Works Interest, which were only partially met by the revenue derived from the said works and part paid by general taxation, showing conclusively that there are two sides to this question. It is manifest that it would not be equity between the general tax-payer and the water tax-payer to ignore what the former has contributed to pay Cochituate Water Debt and the requirements of the sinking fund for its redemption, and give the latter the whole benefit of calculations based on the excess of income over expenditures and interest on loans irrespective of the general tax contribution. Making equal interest calculations on the respective amounts on each side of the case would show that the general tax-payers have contributed largely to the carrying on of these water works. Therefore, if there has been a seeming illegality, no injustice has been done to the water-takers. The question is also one of purely an internal matter of adjusting accounts as far as the liability of the citizens of Boston is concerned. The total debt to be paid remains the same, which no change of accounts can obliterate, and ample provision has been made for the payment of the whole. If the water consumers' rates are reduced and the revenue derived from the works is not sufficient to meet the debt requirements, then they will have to be met by general taxation.

No turning or twisting of the accounts will relieve the citizens of Boston from paying debts incurred, no matter for what purpose. Heretofore, the annual contribution re-

quired by law to the Cochituate Water Sinking Fund has been made by general taxation. By the change this year and hereafter, the general tax-payer will pay the whole of the interest on the city debt, and will be relieved of contributing the required amount to the sinking fund, the excess of Cochituate Water Works Revenue being sufficient for that purpose, not being charged with the interest on debt not represented by loans. The proper change having been made by the City Council it would seem that there now exists no need for further action in the premises.

The excess of the Cochituate Water Works Revenue over expenditures and interest on outstanding loans for the year ending April 30, 1879, which was paid to the Board of Commissioners on the Sinking Funds and placed in the sinking fund for the special redemption of loans issued for defraying the cost of the works, was $177,195.91. The amount required by law for that sinking fund, December 1, 1879, is $167,621, which would have been taxed this year but for the contribution from the revenue of this amount. Of the excess of revenue there was contributed by general taxation for water used by the several departments of the government, principally by the Fire Department, the sum of $97,570.69 and $47,412 for the care of street hydrants. The Boston Water Board has made a reduction in the water-rates for water measured by meters, from 2½ to 2 cents per hundred gallons, taking effect April 1, 1879, being a reduction of one-fifth to this class of takers, who paid last year $221,286.51, and its effect on the revenue for the financial year 1879–80 remains to be seen. The Cochituate Water Works revenue tables, which have heretofore appeared in the Appendix, are now omitted; but the table showing the cost of the construction of the works to April 30, 1879, remains, by which it appears that the total cost of construction was $16,060,673.03, and that the loans outstanding at the same date were $11,753,273.98. The sinking fund for the redemption of the same was $2,143,847.85.

The excess of revenue of the Mystic Water Works for the year ending April 30, 1879, over the expenditures and inter-

est on outstanding loans, was $71,132.41, which was paid to the Board of Commissioners on the Sinking Funds, and placed in the sinking fund for the special redemption of the loans created to defray the cost of said works; of this amount, the revenue of the Cochituate Water Works contributed $48,851.11 for Mystic water supplied to East Boston. The outstanding Mystic Water Loans, April 30, 1879, amounted to $1,153,000, and the sinking fund for their redemption, same date, $252,380.48.

The debt statement, which is given further on, shows that the *gross funded* debt, April 30, 1879, was $42,359,816.13, against $42,457,022.47 at the same date last year, — a reduction of $97,206.24; the debt, less the means for paying the same, April 30, 1879, was $26,228,665.81, against $26,159,776.67, same date last year, — an increase of $69,889.14. Of the loans negotiated during the year $1,751,000 were for city purposes, and $600,000 for the Additional Supply Water Works. In addition to the *gross funded* debt the City Council has authorized the following loans for city and water purposes, to be negotiated as wanted: —

CITY PURPOSES.

Order of May 25, 1877 — English High and Latin School Buildings (balance),	$75,000 00
Order of August 9, 1877 — Improved Sewerage (balance),	2,314,000 00
Order of December 22, 1877 — Stony Brook Improvement,	133,000 00
Order of December 31, 1877 — Widening Commercial Street,	500,000 00
Order of July 16, 1878 — Roxbury Canal Improvement (balance),	41,000 00
Order of April 26, 1879 — Northampton Street District (balance),	250,000 00
	$3,313,000 00

COCHITUATE WATER WORKS.

Order of April 11, 1879 — Additional Supply of Water,	$350,000 00

Only two loans for city purposes, it will be seen, were voted by the City Council during the past financial year, and those were for the improvement of the Roxbury Canal, and to pay for surrendered estates on Northampton-street District, amounting to $691,000, it being expressly stipulated in the orders creating said loans, that all revenue derived from the said improvements shall be paid to the Board of Commissioners on the Sinking Funds, to be applied for the redemption and cancellation of the same, as fast as received, the loans having been taken by said Board as far as issued. It is believed that sufficient revenue will be received to largely cancel these two loans. The City of Boston at this date, with the one per cent. right under the Municipal Indebtedness Act still existing, is limited in its authority to further incur debt, otherwise than for water purposes, to $1,509,618.

The Board of Commissioners on the Sinking Funds, for the payment or redemption of the debt of the city, paid, through the Treasurer of the city, during the financial year ending April 30, 1879, $2,448,206.24 of debt, the certificates of which were cancelled and filed in the Auditor's office, as follows :—

Paid at maturity, —		
City Loans,		$1,238,855 00
Cochituate Water Loans,		392,000 00
Purchased with revenue set apart for the purpose and cancelled — City Loans,		418,198 15
Paid from unexpended balances of loans per order of City Council,		
City Debt,	$237,801 85	
Mystic Water Debt,	75,000 00	
		312,801 85
Consolidated Street Improvement, Sterling Loan purchased in London, by contract,		57,351 24
Due previous to 1878–79, but not called for until 1878–79,—		
City Loans,		29,000 00
		$2,448,206 24

The cost of redeeming the *matured* debt as stated on the preceeding page, was $12,561.53, paid for exchange and gold.

Attention has recently been called to the question of the City of Boston paying debt faster than was necessary, if such a course of proceeding can be questionable in these debt-ridden times, and before it became due — that is to say, it has been prominently brought before the tax-payers that the financial policy which has been pursued of redeeming and cancelling debt with the moneys received from improvements for which loans were created, has been unnecessarily burdensome on them. It will be opportune on my part to give the facts in the case, which I think will be satisfactory to the tax-payers.

On April 30, 1840, the total amount of the debt of the city was $1,698,232.56. The City Council of that year provided "that all money remaining in the Treasury at the end of any financial year; all receipts of money on account of the sale of real estate of any description, now belonging to, or which may hereafter belong to, the city; all receipts on account of the principal sum of any bond or note now owned, or which may hereafter be owned, by the city; and also an annual city tax in every future year, a sum that shall not be less than three per centum of the amount of the principal of the city debt, and not less than fifty thousand dollars, in each year, shall be and the same hereby are appropriated to the payment or the purchase of the capital of the city debt." This money the Auditor was required to pass to the credit of the Committee on the Reduction of the City Debt, a committee created as early as 1834, to be by them used in paying and cancelling debt.

This fund became so large in 1870, amounting April 30 of that year to $8,028,800.21, with debt increasing and amounting at that time, in the total, *funded* and *unfunded*, to $21,818,411.93, with no provision allowing of the redemption debt except at maturity, a large portion of which was incurred for the improvement of lands, street widenings, etc., from which the committee was receiving a revenue, accumulating in their hands, the gross debt all the time increasing.

The City Council of 1870 took the subject into consideration, and at the close of that year created a Board of Sinking Fund Commissioners for payment and redemption of the debt, placing the accumulated funds in their hands for that purpose, and made an express provision that said Board should take so much of each loan created for an improvement from which revenue was expected to be received, sufficient to cancel of each loan an amount equal to the revenue so received. This ordinance not only provided for taxation annually, to meet the debt of the city, as had been the course previously, but also provided that the balances of appropriations and excess of revenue should be used to meet taxation, and only the deficiency in the full amount required should be raised by direct taxation. This was a partial departure from the policy pursued from 1840 to that date. The other receipts of money from the sales of public lands and betterments were to be used in paying and cancelling debt, as before stated.

The Municipal Indebtedness Act of 1875 continues in power the Board of Commissioners on the Sinking Funds as constituted by the City Council with the exception that the City Treasurer is not allowed to be a member thereof. This act provides that a sufficient amount shall be raised annually which shall, with its accumulations annually, be sufficient to pay the debt for which the fund was created, and allows of the payment of debts at earlier periods than required by the act from other sources than those required by law to be raised for the sinking funds. The policy pursued prior to the passage of this act has been followed since by authority of the City Council, of redeeming debt with revenue received from the improvements for which loans were created. The practice has been pursued by some municipalities out of the State in making improvements, of issuing revenue bonds payable from the revenue received from the improvements for which the loans were created, and a long-time bond for the cost of the same, the payment of which cannot be covered by revenue. The uncertainty as to the time of the reception of the revenue from the various improvements which have been made with money derived from loans was the reason which led the

Committee on Finance to direct that the whole of the loans should be issued for the full term of years allowed by law, the Board of Commissioners on the Sinking Funds taking of each loan at least as much in amount as it could be ascertained would be received in revenue from each work, this being in effect the same as issuing short-time revenue bonds. This is not paying *immature* debt, upon which stress has been made. If the contrary policy had been maintained the *gross* debt at this time would have been $46,358,134.50, while the actual amount now outstanding is $42,359,816.23, showing that if the course had been followed of using the money so procured, for the purpose of relieving general taxation, only taxing for the sinking funds the actual amount required by law, there would have been an increase of the gross debt of $3,998,318.27, involving a large increase of the tax for interest on the debt over what it now is, the loans until within one year having been negotiated at 5 per cent. gold or 6 per cent. currency interest per annum.

It is well to remark at this point that the receipts from May 1, 1870 to April 30, 1879, inclusive, from betterments, sales of lands, and other sources payable by ordinance to the Board of Commissioners on the Sinking Funds, amounted to $6,827,688.74. The difference between the amount of debt cancelled by revenue and this amount, $2,829,370.47, was placed to the credit of the several sinking funds, thereby annually reducing taxation. This sum was not used in cancelling debt, for reasons not controllable by the Commissioners. The tax levy at this time would be, at a very low estimate, some three hundred thousand dollars larger if the policy of cancelling debt had not been pursued, — a sum which would now be harder for the average tax-payer to bear than six hundred thousand dollars would have been in the flush times of seven or eight years ago.

The nearer the "no debt" and "pay as you go" policy is lived up to by any community, the more prosperous it will be in every way, and one of the best elements in this course is to cancel debt with revenue derived from improvements which it was created to pay for. The City of Boston is now

sufficiently burdened with debt, less the means to pay for the same, to deter any City Council from increasing it unless a case of real emergency should arise requiring it.

The whole debt of the city, exclusive of the means for paying the same, April 30, 1875, was $27,294,208.20, the valuation of the city at that date being $793,961,895. April 30, 1879, it was $26,229,665.81. Valuation May 1, 1878, $630,446,866; percentage of debt to valuation in 1875, 3.4, in 1879, 4.2 nearly.

The statement of the Treasurer of the Board of Commissioners, which is contained in this document, furnishes an account of the transactions of said Board, and the condition of the funds held by them. The following tables give a clear exhibit of the payment and creation of debt, with the means of redeeming the same with the Sinking Funds, and other means pledged for its redemption: —

THE DEBT OF THE CITY.

The amount of the *funded* debt of the City, of all kinds, April 30, 1878, was		$42,457,022 47
Add amount of Bonds issued on account of City and Cochituate Water Loans, during the year 1878–79,		
City Loans,	$1,751,000 00	
Cochituate Water Loan,	600,000 00	
		2,351,000 00
		$44,808,022 47
Less amount of *funded* debt paid and cancelled by the Board of Commissioners on the Sinking Funds, during the year 1878–79,		2,448,206 24
Total debt, April 30, 1879,		$42,359,816 23

Total debt, April 30, 1878,	$42,457,022 47
Total debt, April 30, 1879,	42,359,816 23
Showing a *decrease*, 1878–79, of the debt, of	$97,206 24

The indebtedness, as stated above, the Auditor classifies as follows: —

City Debt proper,	$25,912,251 65
Cochituate Water Loans,	11,753,273 98
War Debt (loans outstanding),	1,645,500 00
Roxbury Debt "	311,150 00
Dorchester Debt "	97,500 00
Charlestown Debt "	1,060,000 00
" Mystic Water Debt (loans outstanding),	1,153,000 00
Brighton Debt (loans outstanding),	57,140 60
West Roxbury Debt "	370,000 00
Total, as above,	$42,359,816 23

THE MEANS ON HAND FOR PAYING THE DEBT.

Sinking Funds in charge of the Board of Commissioners on the Sinking Funds for the payment or redemption of the debt of the City,	$15,794,035 69
Public Land Bonds and Mortgages in the hands of the Collector, secured on lands purchased of the City, all payments on which are made to the Board of Commissioners on the Sinking Funds,	66,397 82
Street improvement and other Bonds, do.,	269,716 91
Total redemption means, April 30, 1879,	$16,130,150 42

Total redemption means, April 30, 1878,	$16,297,245 80
Total redemption means, April 30, 1879,	16,130,150 42
Decrease of means in 1878–79,	$167,095 38

THE DEBT OF THE CITY LESS MEANS FOR PAYING IT.

Total Debt, of all descriptions, of the City of Boston, April 30, 1879,	$42,359,816 23
Total means on hand for paying the same, April 30, 1879,	16,130,150 42
The debt of the City, less the means for paying the same, April 30, 1879,	$26,229,665 81
The debt, less means, April 30, 1878,	26,159,776 67
Showing an increase of the debt, less means for paying the same,	$69,889 14

THE PAYMENTS.

CITY OF BOSTON.

Ordinary Expenses, including interest on the City Debt and premium and exchange on part of the interest ($2,352,160.26) and street improvements charged to general appropriation,			$9,107,442 78
Board of Commissioners on the Sinking Funds, amount required to be raised annually, to be paid into the Sinking Funds,			664,903 00
Additional Supply of Water,			635,658 08
Improved Sewerage,			422,110 17
State Tax,			412,740 00
New School-houses,			240,222 98
Roxbury Canal Improvement,			225,308 41
Public Park Back Bay,			183,576 32
Soldiers' Relief,			119,981 12
Liquor License Revenue, State's proportion,			55,316 00
Northampton-street District,			49,290 14
Mystic Sewer,			25,508 93
Street Improvements charged to special appropriations,			18,601 03
Erecting New Buildings,			12,173 38
Chelsea Bridge rebuilding,			4,948 69
Suffolk street District,			128 95
Stony Brook Improvement,			5 43
Actual Expenditure on account of the City of Boston, including State Tax,			$12,177,915 41
The Treasurer's payments in addition to the actual expenditures on account of the City of Boston, as given above, were			
City Debt, redeemed with money furnished for that purpose by the Board of Commissioners on the Sinking Fund,	$2,448,206 24		
Cost of Redemption of matured do.,	12,561 53		
		$2,460,767 77	
Temporary Loan redeemed,		1,000,000 00	
To the Board of Commissioners on the Sinking Funds; revenue received for the			
Carried forward,		$3,460,767 77	$12,177,915 41

Brought forward,		$3,460,767 77	$12,1 '7,915 41
redemption of debt,	$427,626 25		
Unexpended balances of certain loans per order City Council, Feb. 18, 1879,	312,801 85		
Cochituate Water Works Sinking Fund, excess of income over expenditures,	177,195 91		
Mystic Water Works Sinking Fund, excess of income over expenditures,	71,132 41		
		988,756 42	
State Bank Tax,		504,031 5€	
Temporary Loan 1869–70, balance,		100,000 00	
Cochituate Water Works, paid Mystic Water Works for Water furnished East Boston,		48,851 11	
Mystic Water Works, paid Cities of Chelsea and Somerville, and Town of Everett, according to contract,		23,794 62	
Taxes refunded,		32,097 27	
Police Charitable Fund,		6,500 00	
Corporation tax refunded to State,		2,931 40	
Interest on refunded taxes,		2,716 04	
Betterments, etc., refunded,		1,693 08	
Public Library Trust Fund,		1,000 00	
Refunded from Tax and other Fees,		974 82	
School Instructors — paid from revenue for dog licenses, for killing dogs, and damages by dogs,		769 00	
Refunded on account of Deeds, Real Estate, Advertising, etc.,		572 86	
Refunded Sewer Assessments,		183 08	
Interest on same refunded,		13 98	
Refunded Paving Assessments,		125 08	
Interest on same refunded,		66 15	
Stoughton Poor Fund,		97 42	
Refunded Liquor Licenses,		81 00	
Refunded Bank Taxes,		10 81	
Phillips Street Fund,		10 00	
			$5,176,043 47
Total for City of Boston,			$17,353,958 88
Carried forward,			$17,353,958 88

Brought forward,		$17,353,958 88

COUNTY OF SUFFOLK.

Expenses of all the courts, except the Probate,	$263,670 54	
Expenses of Probate Court and Registry of Deeds, including repairs on building,	22,999 77	
Jail Expenses, Salaries of Officers, repairs, keeping and feeding prisoners,	25,552 20	
Expenses of Medical Examiners and Examinations, and fees of Special Justices for holding inquests,	6,834 03	
Expenses in Insanity cases before the Judge of Probate,	7,577 05	
Miscellaneous,	1,199 91	
Total for County of Suffolk,		327,833 50
Total payments of the City of Boston and County of Suffolk,		$17,681,792 38

THE RECEIPTS.

CITY OF BOSTON.

Taxes of 1878,	$7,275,074 49
" " 1877 and previous years,	693,254 83
" Bank, of 1878,	179,582 22
" Corporation, received from State of Massachusetts,	296,966 33
City Loans,	1,751,000 00
Cochituate Water Loans,	600,000 00
Cochituate Water Works, Rates, etc.,	1,080,479 57
Several Departments,	635,306 27
Liquor Licenses and Fees,	223,388 00
Mystic Water Works,	268,701 10
Interest on Bank Balances, Taxes, Paving and Sewer Assessments, and accrued interest on stock sold,	121,786 44
Instalments on Bonds for proceeds of estates sold, betterments for various street widenings, interest on bonds and betterments and Public Land sales, rents, etc., revenue received and paid to the Board of Commissioners on the Sinking Funds for redemption of debt,	427,626 25
Carried forward,	$13,553,165 50

Brought forward,	$13,553,165 50
State of Massachusetts, Soldiers' Relief payments for 1877, and previous years,	79,730 88
Collecting Bank Tax,	5,048 98
Temporary City Loan,	1,000,000 00
Bank Tax, collected by the City of Boston, assessed on non-resident stockholders and paid to State,	499,848 80
Public Library Trust Funds, and Income from,	8,417 78
Police Charitable Fund,	7,190 11
Phillips Street Fund,	2,602 25
Mt. Hope Cemetery Trust Fund,	1,925 00
Pedlers' Licenses,	835 00
City Hospital, Income from Trust Funds,	525 00
Incidental Expenses, Income of Foss and Babcock Funds,	403 00
Commissioners on the Sinking Funds, for payment of debt and cost of redemption,	2,460,767 77
Commissioners on the Sinking Funds, amount for reimbursement of betterments, etc., refunded,	1,693 08
	$17,622,153 15

COUNTY OF SUFFOLK.

From Fines, Fees, and Costs collected in the Courts of the County, and by the Sheriff at the Jail, the Master of the House of Correction, and the Superintendent of the House of Industry, etc.,	62,644 02
Total Receipts of the City of Boston and County of Suffolk,	$17,684,797 17

EXPENSES OF THE DEPARTMENTS.

The *regular* expenditures of the principal departments of the city, for the financial year 1878–79, are given below, including the salaries of all officers attached to each, viz. : —

CITY HOSPITAL.

	1878–79.	1877–78.
Expenses and salaries,	$125,521 35	$131,102 14

Income, 1878–79, $8,505 42; 1877–78, $12,254 22.

COCHITUATE WATER WORKS.

	1878–79.	1877–78.
General Expenses,	$237,054 35	$257,397 09
Additional Supply of Water,	635,658 08	1,257,715 26
Water Works, West Roxbury and Brighton Districts,		25,403 78
Interest, Premium and Exchange,	617,378 20	751,484 94
Paid Mystic Water Works for water furnished East Boston,	48,851 11	48,674 10
	$1,538,941 74	$2,340,675 17

Income, 1878–79, $1,090,353.78, $187,070.12 of which paid to Sinking Fund Commissioners by ordinance; 1877–78, $1,085,258.21, $27,702.08 of which paid to Sinking Fund Commissioners by ordinance.

FIRE DEPARTMENT.

	1878–79.	1877–78.
Expenses and Salaries,	$545,838 45	$550,116 19
Fire Alarm Telegraph,	17,772 41	[1]18,146 13
Bells and Clocks,	1,654 70	2,481 25
Repairs of buildings,	3,946 82	4,943 25
	$569,212 38	$575,686 82

Income, 1878–79, $3,255 62; 1877–78, $5,671 50.

HEALTH DEPARTMENT.

	1878–79.	1877–78.
Board of Health,	$54,500 00	$51,848 49
Quarantine Department,	17,546 18	14,708 84
Health Department,	321,117 60	356,506 11
Fever Hospital, Gallop's Island,		2,140 83
Small-pox Hospital,		31,388 78
	$393,163 78	$456,593 05

Income, 1878–79, $50,078 61; 1877–78, $49,677 27.

MYSTIC WATER WORKS.

	1878–79.	1877–78.
General Expenses,	$105,746 57	$104,938 49
Interest,	68,027 50	68,875 00
Mystic Sewer,	25,508 93	79,465 11
Amounts paid Chelsea, Somerville, and Everett, per contract,	23,794 62	22,674 92
	$223,077 62	$275,953 52

[1] Extension to Brighton included.

Income, 1878–79, $269,123.91, $71,555.22 of which paid by law to the Sinking Fund Commissioners. Income, 1877–78, $273,633.40, $77,144.99 of which paid by law to the Sinking Fund Commissioners.

POLICE DEPARTMENT.

	1878–79.	1877–78.
Expenses and Salaries,	$809,044 75	$827,865 31
Repairs of Station Houses,	3,592 27	4,642 91
	$812,637 02	$832,508 22

Income, 1878–79, $10,186 52; 1877–78, $8,366 85.

PUBLIC BUILDINGS.

	1878–79.	1877–78.
Expenses and Salaries, exclusive of repairs on Fire Department and Police Department Buildings,	$70,855 61	$86,171 50

Income, 1878–79, $4,197.10, $473.64 of which paid to the Sinking Fund Commissioners by ordinance. Income, 1877–78, $4,246.75, $498.88 of which paid to Sinking Fund Commissioners by ordinance. The rents received from public buildings, except Eastern-avenue Wharf, are included under the head of Rents and Fire Department.

PUBLIC INSTITUTIONS.

	1878–79.	1877–78.
House of Industry,	$154,254 35	$177,527 33
House of Correction,	84,644 26	89,942 53
Lunatic Hospital,	51,092 47	51,937 76
Office Expenses,	7,670 21	7,247 31
Pauper Expenses,	77,179 42	71,596 43
Steamer "J. Putnam Bradlee,"	14,954 63	16,829 11
Almshouse, Charlestown District,	8,023 84	8,164 10
Almshouse, Austin Farm,	10,310 67	12,110 38
Marcella-street Home,	24,803 36	24,216 81
Addition to Building, Rainsford Island,		15,993 54
New Piggery, Deer Island,		8,449 89
Stone cutting, Deer and Rainsford Islands,	12,023 01	
Barn, Rainsford Island,	1,748 24	
Coal Sheds, Rainsford Island,	734 14	
	$447.438 60	$484,015 19

Income, 1878–79, $79,681 83; 1877–78, $47,239 55.

SCHOOLS AND SCHOOL-HOUSES.

	1878–79.	1877–78.
School Instructors,	$1,117,027 51	$1,157,746 09
Salaries of Officers School Committee,	55,462 18	58,035 94
School expenses, School Committee,	233,157 91	239,905 71
School-houses, Public Buildings,	114,015 32	126,428 35
New School-houses and land for same,	240,222 98	174,324 75
	$1,759,885 90	$1,756,440 84

Income, 1878–79, $64,986.70, $31,841.16 of which paid to Sinking Fund Commissioners by ordinance; 1877–78, $77,663.10, of which paid by ordinance, $47,553.79 to Sinking Fund Commissioners.

STREETS.

	1878–79.	1877–78.
Bridges (ordinary),	$60,347 71	$55,535 91
Lighting,	443,336 69	477,303 28
Paving, etc. (ordinary),	694,936 61	850,191 39
Sewers,	140,136 93	157,910 01
Widening, etc. (ordinary),	99,518 56	127,032 67
	$1,438,276 50	$1,667,973 26

Income from all the above departments, 1878–79, $63,901.02, $8,728.81 of which paid to the Sinking Fund Commissioners by ordinance; from all the above departments, 1877–78, $126,619.74, $10,510.06 of which paid to the Sinking Fund Commissioners by ordinance.

STREET WIDENINGS.

The street widenings and extensions effected by the Board of Street Commissioners during the past fiscal year are as follows: —

East Chester park, laid out from Albany street to the "Five Corners" in the Dorchester District, at an estimated cost of $66,155.90; West Fourth street, widened from the Old Colony Railroad to Foundry street, at an estimate of $10,400; Boylston street, laid out in the vicinity of West Chester park, for $5,589.40; Glendale street, opened from Columbia to Bird street, Dorchester District, $3,591.96; Dalton street, laid out from Falmouth street to the Boston

& Albany Railroad, $3,500; Warren street widened, at Montrose avenue, $2,725; Cazenove place, opened to Columbus avenue, $2,500; Hyde Park avenue, laid out through Walkhill street to Washington street, $2,483.63; Dearborn street widened, $1,514; Columbia street relocated, $1,292.50; Adams street relocated, from King to Ashmont street, $1,106.14; Berry street, West Roxbury District, widened, $794.30; Harrison avenue widened, near Harvard street, $726; Moon street widened, $350; Ruggles street widened, $317; Pleasant street widened, at corner of Eliot street, $300; widenings upon Dennis street, Roxbury District, $286.15; and Norfolk and Mather streets, at Dorchester District, widened, for $150 and $26 respectively. The total of the foregoing estimates is $103,807.98. The Street Commissioners have also laid out Mount Vernon street, Dorchester District, from Dorchester avenue to the Old Colony Railroad; have extended A street from its terminus north of the New York & New England Railroad to Eastern avenue, and Eastern avenue to the easterly line of C street extended, all at South Boston, — these at no estimated cost to the city.

The streets that have been laid out or accepted where the fee, and in most cases any grade damages that may have been occasioned, have been released to the city, are, in the City Proper, Falmouth street from Camden to Dalton streets, Camden street from the Boston & Providence Railroad to Falmouth street, Florence street, Newbury street from Exeter to Hereford street, West Newton street from the Boston & Providence Railroad to Huntington avenue, and Westland avenue from West Chester park to Huntington avenue; in South Boston, Dove street from F to Dorchester street; in the Roxbury District, Fairland street, Highland Park avenue, a portion of Highland Park street, and Mills street; in the Dorchester District, New Seaver street, and King street from Adams to Train street; and in the West Roxbury District, Linnet, Revere, Sheldon, Jamaica, and Woodman streets, and Prospect avenue.

Discontinuances from the highway have been made upon Mather and Norfolk streets, in the Dorchester District.

PUBLIC BUILDINGS.

James C. Tucker, *Superintendent.*

The following are brief descriptions of new public buildings and improvements of old ones made during the year from plans made by Geo. A. Clough, City Architect, with the exception of the Small-pox Hospital on Gallop's Island: —

English High and Latin School Buildings. — These buildings are being erected on Warren avenue, and extend through to Montgomery street, a distance of 220 feet, and are intended hereafter to occupy Dartmouth-street corner, in which case the building will have a frontage on Warren avenue and on Montgomery street of 420 feet, and on Dartmouth street of 220 feet. The actual area of the buildings being now erected is 48,560 sq. feet, cost of which per foot it is expected will not exceed $8.75, including the furnishing. Contracts for the granite, sand-stone, and mason work, framing and roof coverings of these buildings, amounting to about $212,000, have been awarded during the season. All of this work was nearly completed by the first of January, last, which involved the laying of upwards of 7,000,000 of bricks, the setting of 30,000 feet of dressed stone, and the laying of 300 squares of slate and metal roof coverings. During the present season contracts for interior finishing, steam-heating and ventilation will be awarded, which will complete the structure, thus rendering the building ready for occupancy early in the spring of 1880. Total payments for constructing the buildings to May 1, 1879, $200,972.22.

Grammar School-house, Brighton District. — This building is located on Cambridge street, near the Allston station, and accommodates ten grammar school-rooms and an exhibition hall. These accommodations are obtained on two floors, and better provide for the two ruling principles in school architecture, — light and air. The school-rooms are extended into wings right and left of a central pavilion, and obtain their light from opposite sides of the room; the exhibition hall on the first floor, with two school-rooms above (also with light from both sides), constitutes the central pavilion, and connects the two wings. The corridor is in the rear of the exhibition hall, and the staircase is located in each of the wings between the two school-rooms. The architecture of the building is of a Gothic treatment, in face-brick trimmed with sandstone, and the interior finish is of pine. It is heated on the plan of indirect steam, combining a system of ventilation. Contractors for the building: Hancock & Greely, carpenters; James Fagan, mason; Fred Tudor & Co., heating and venlilating apparatus. Total cost of structure, including the furnishing, amounted to $50,208.62; land and tax, $6,068.12; total, $56,276.74.

Additional Supply of Water Buildings. — In connection with the new conduit nine structures have been completed during the past year, consisting of the following: Gate-house at the commencement of the conduit at Farm

Pond, and terminal chamber at Chestnut Hill; four waste-weir structures and two siphon chambers on the line intervening; also an inlet chamber at Farm Pond. All these buildings are simple in design, of a substantial character, employing, as far as possible, only brick, stone, iron, and slate throughout. The terminal chamber at Chestnut Hill is more ornate than the others, with dressed granite exterior. Contractors for the four waste-weir structures, and gate-house at Farm Pond, Edward F. Meany; the two siphon chambers, Benj. F. Dewing; the terminal chamber at Chestnut Hill, Wm. H. Sayward; and the inlet chamber, Jas. Fagan. Total cost of the several structures, $45,203.39.

Barn at Chestnut Hill. — The building is 85 feet long and 45 feet wide; the walls are built of the waste rubble-stone formerly blasted from the reservoir basins, and are about 20 feet high; the angles, jambs, and trimmings are of face-brick, laid in black mortar; the whole is surmounted with a steep-pitched, hip slated roof. The building has a capacity of holding about 90 tons of hay; the first floor is devoted to a stable, carriage, harness-room, workshop, etc. Contractor, James P. Neal. Total cost of building, $7,239.30.

Barn and Coal-Sheds at Rainsford Island. — The necessity for increased barn-room accommodations and storage for coal has been for a long time felt at Rainsford Island. During the season, a wooden barn 45 ft. by 35 ft. with sheds extending from each side 50 ft., to hold about 500 tons of coal, have been built. Total cost of this improvement, $2,482.38.

Boiler House and Kitchen at Suffolk County Jail. — Among the improvements made during the year was one at the Suffolk County Jail. The old boiler house adjoining the building on the east side was removed, and a building of nearly the capacity for the accommodation of the boilers was built; also, in connection therewith, a new kitchen and store-room. The two buildings cover an area of 2,638 ft., are built of brick and granite, and one story above the yard; to obtain greater security and convenience for the working of the prison, about one-third of the wrought iron guard-room floor in the main rotunda of the building was lowered about 9 feet to the level of the main floor in the wings. Two new boilers were provided, and the entire heating apparatus of the building was completely overhauled and put in thorough working order. Contractors: Wm. H. Sayward, mason; Whittier Machine Co., boilers, etc. Total cost of these several improvements was $9,691.00.

SMALL-POX HOSPITAL, GALLOP'S ISLAND. — This is a wooden building, a story and a half in height, 65 feet long by 20 feet wide. There are four wards, a bath-room, fumigating room, clothes and medicine closets, in the main building. Connected with the main building is an L, 20 by 18 feet, in which are the kitchen and nurses' quarters. Cost $2,500.

PUBLIC WORKS.

JOSEPH P. DAVIS, *City Engineer.*

WATER WORKS. — *Lake Cochituate.* — The surface of the water in Lake Cochituate was 13 feet 1 inch above the bottom of the conduit on May 1, 1878. The lowest point reached during the year was 10 feet 7 inches. By the aid of the Sudbury-river supply the surface of the lake has been kept within 1 or 2 feet of high-water mark throughout the year, and stood May 1, 1879, 12 feet 9 inches above the conduit bottom. Water was received in the lake from the Sudbury river 142 days, amounting to 2,668,300,000 gallons, — equal to an average daily supply of 7,310,400 gallons for the whole year, from Jan. 1, 1878, to Jan. 1, 1879. There was waste at the outlet dam from Jan. 15 to Feb. 5, from Feb. 10 to 19, from Feb. 22 to April 3, from April 30 to May 6, and from Nov. 22 to Dec. 31; the total waste being 3,341,875,000 gallons, — equal to a daily supply of 9,155,800 gallons for the year.

Consumption. — The average daily consumption from the Cochituate works for each month of the year 1878 was as follows: —

January,	24,210,600 galls.	July,	25,620,000	galls.
February,	23,848,700 "	August,	24,679,600	"
March,	21,019,500 "	September,	24,469,700	"
April,	20,628,200 "	October,	24,100,700	"
May,	22,023,800 "	November,	22,200,600	"
June,	23,360,600 "	December,	22,298,500	"

Making the daily average consumption for the year 23,205,700 gallons, — an increase of 12.2 per cent. over the consumption of 1877. The greater portion of the supply was delivered through the Cochituate conduit; the new conduit from Farm Pond being used to convey water to Chestnut-Hill Reservoir, 52 days in all, and delivered

753,800,000 gallons, — equal to a daily supply for the year of 2,065,200 gallons. The average daily quantities of water pumped by the high-service engines for each month of the year 1878 were as follows: —

January,	2,145,985 galls.	July,	2,213,000 galls.
February,	2,091,796 "	August,	1,884,000 "
March,	1,947,552 "	September,	2,035,667 "
April,	1,955,583 "	October,	2,080,000 "
May,	2,022,500 "	November,	2,068,217 "
June,	2,130,733 "	December,	2,187,176 "

The average daily quantity for the year is 2,063,460 gallons, — an increase of 20 per cent. over that of 1877.

Brighton Pumping Works. — The daily quantity of water pumped at this station varied from 20,000 to 150,000 gallons.

Distributing System. — No important changes were made in the pipe distribution during the past year. About seven miles of main pipe were laid; a small amount in comparison with that of the last few years.

Statement of the Length of the different Sizes of Pipes laid, and Stopcocks put in, during the Year ending April 30, 1879.

1878-79.	DIAMETER IN INCHES.								Totals.
	60	48	20	16	12	8	6	4	
Total length of pipes . .	260	207	. .	7	9,632	10,233	19,361	1,115	40,815
Stopcocks	. .	. . .	1	. .	15	20	69	11	116

The total length of different sizes laid to May 1, 1879, 1,914,854 feet, equal to 362 miles 3,494 feet. The total number of stopcocks put in to same date, 3,889.

Statement of Service Pipe laid in 1878.

	DIAMETER IN INCHES.				Aggregate.
	1 1-4	1	3-4	5-8	
Number of pipes laid	2	16	5	773	796
Length in feet	92	512	176	22,163	22,943

Making total up to May 1, 1879, 44,317.

STATEMENT OF HYDRANTS DURING THE YEAR ENDING APRIL 30, 1879. — Established: 22 Lowry, 37 Boston, 22 Y; 36 Post; total for the year, 117. Abandoned: 4 Lowry, 26 Boston. Total number of Hydrants, to May 1, 1879, 4,075.

Mystic Lake. — The water in the lake during the months of January, February, March, April, May, and June, 1878, remained near high-water mark, there having been continuous

waste over the dam from January 1 to June 5. On the 1st of August the lake surface had fallen to 3.88 feet above tide-marsh level; August 10 it had risen again to near high-water mark, and was allowed to waste until the 18th. Sept. 1, it stood at 5.55; Oct 1, 4,47; Oct. 12, 3.50, — the lowest point reached during the year; Nov. 1, 4.48; Dec. 1, 6.33; and on Jan. 1, 1879, it stood 5.44 above tide-marsh level, or 1.56 feet below high-water. Water has been wasted at the dam from Nov. 20, 1878, to Jan. 1, 1879; Jan. 1 to 6; Jan. 11 to 14; Jan. 20 to 26; Feb. 11 to May 1.

Mystic Pumping Station.—The daily average quantities of water pumped at this station for each month of the past year have been as follows: —

January,	10,345,773	galls.	July,	9,103,059	galls.
February,	9,945,690	"	August,	8,760,372	"
March,	8,187,691	"	September,	8,588,820	"
April,	7,355,341	"	October,	8,056,556	"
May,	7,718,876	"	November,	7,815,460	"
June,	8,366,306	"	December,	8,218,447	"

The total amount pumped during the year was 3,114,371,-170 gallons, equal to a daily average of 8,532,524 gallons for the year, — a slight increase only above the consumption of the previous year.

Mystic-Valley Sewer. — The main or brick portion of this sewer extends from the vicinity of Moseley's tannery to the Lower Mystic Lake, a distance of 11,857 feet, with an iron-pipe outlet at the lake. The Russell-brook branch is 6,145 feet long, and is laid with 15-inch and 10-inch stone-ware pipes. During the past year the entire work has been finished, including the building of 6-inch branch drains to various tanneries and the settling tanks connected with them. The Russell-brook branch was not carried further than Prospect street, in Woburn, thus cutting off about 2,400 feet in length of the line at the upper end. The whole amount expended for labor and materials and for land damages to May 1, 1879, was $106,218.36.

Additional Supply. — During 1878 all the connections between the Sudbury-river conduit and the old works at Chestnut-Hill reservoir have been finished; the gate-houses along the line have been completed; Section 10 (Waban bridge) has been accepted, Section 1 in Farm pond completed; the gates and other iron work have been put in place, and generally the work remaining to be done at the first of the year on the main conduit has been completed. On Feb-

ruary 3, 1878, all the water-gates at Farm-pond gate-house having been completed, the water was for the first time turned directly into Chestnut-Hill reservoir at 11.45, A.M., in the presence of the Boston Water Board. Section A, or the conduit connecting Dam No. 1 with Farm pond, has been finished and accepted. The work on Dams Nos. 1, 2, and 3 (exclusive of the superstructures of the gate-houses) has been either completed or prosecuted without interruption during the year. Dam No. 1 was accepted in January, 1878, and Dam No. 3 was accepted in January, 1879. At Dam No. 2 the work is not so much advanced; it is expected that the structure will be completed early in the working season of this year. The contract for laying the 48-inch iron pipes for the connection of the upper dams with Dam No. 1 was completed early in the year, and all the iron sluice-gates about the dams, 25 in number, are now in place. The total amount of money expended to May 1, 1879, for "additional supply," including all expenditures on account of temporary supply, is $5,003,688.16.

Improved Sewerage. — The work of constructing the new system of improved sewerage has proceeded steadily during the year, but its approach to that stage of completion when it can be made available for abating the Stony-brook and South-bay nuisances has been much slower than was anticipated. This has been due to the unexpected length of time required to obtain rights of way on portions of the sewer lines. In all $5\frac{8}{10}$ miles of main and secondary sewers have been put under contract, and on $1\frac{7}{10}$ miles (two sections of the Back Bay sewer) the work has been done by days' labor; $4\frac{9}{10}$ miles are now completed, $4\frac{6}{10}$ of which have been finished during the past year; this comprises the two sections of the main and six sections of the secondary sewers. The amount expended to May 1, 1879, chargeable to the appropriation for "Improved Sewerage," is $524,948.20.

Broadway Bridge (*over Fort Point Channel*). — The section of this bridge between Foundry street and the Old Colony Railroad has been thoroughly repaired. The wood pavement and the concrete beneath it were removed, and the cast-iron roadway plates secured in position by riveting to each row an iron strap extending entirely across the roadway. The iron floor-beams were restored to an upright position wherever they were out of perpendicular; the concrete used to give the crown to the roadway was replaced on the iron plates, and the surface paved with creosoted wooden blocks. The concrete sidewalks were resurfaced for the whole length of the bridge. The work of securing the road-

way plates was done by Geo. T. M'Lauthlin & Co., for $1,071.50. The wood pavement and concrete work was done by Payson & Co., for $6,235.20. The iron-work of the entire bridge and approaches (excepting the cast-iron roadway plates) has been cleaned and painted. As a whole the bridge is in better order than it ever was before. Total cost of repairs, was $11,593.47.

Dartmouth-street Bridge. — The old bridge at this point, built in 1869, was a temporary structure of wood, with wooden abutments and piers. Various plans for a new bridge were considered during the winter and spring months, and it was finally decided to build a new bridge of two spans, one a long one across the locations of the Boston & Providence and Boston & Albany Railroads, and the other a short one across the tracks connecting the two railroads. Plans and specifications were prepared for the iron superstructure and the granite masonry abutments and pier, and the work was advertised for proposals on June 26. A contract was made, July 20, with George H. Cavanagh, of Boston, for the removal of the old bridge and the building of all the masonry required for the new one and its approaches. Work was commenced under this contract July 22. A contract was made, July 23, with the Keystone Bridge Company, of Pittsburg, Penn., for the construction and erection of the iron bridge. The dimensions of the masonry and bridge are as follows: the length of the north abutment at the bottom of the ashlar is 63 feet 10 inches, and of its wings 40 feet; the length of the pier at the same height is 59 feet, and of the south abutment 72 feet 1¾ inches; the length of the south-west wing is 47 feet 6 inches, and of the south-east wing 106 feet 2 inches. The short span (over the tracks connecting the two railroads) consists of three main plate-girders placed 21 feet 9 inches apart on centres, the middle girder being on the centre line of the street, and are respectively 50 feet 1 inch, 41 feet 7 inches, and 33 feet 1 inch long over all. The three main trusses of the long span are pin-connected, double-system trusses, with inclined end and vertical intermediate posts. The trusses are placed 21 feet 9 inches apart on centres, the middle truss being on the centre line of the street, and are respectively 186 feet, 165 feet 4 inches, and 144 feet 8 inches long between centres of end pins in bottom chords. The trusses are each 23 feet deep between centres of top and bottom chords. The width of both spans is 60 feet measured between centres of fences. The abutments were completed in readiness for the bridge superstructure November 2, 1878. The bridge was opened

to travel Jan. 3, 1879. The prices paid for the work were as follows: to the masonry contractors, $35,900.75; to the iron bridge contractors, $22,518.05.

Cambridge-st. Bridge. — *Draw-pier.* — A contract, dated April 30, 1878, was made with Wm. A. Kenrick, to rebuild the draw-pier of this bridge. The old pier was entirely removed, and replaced by a new one, 133 feet in length. It is built of oak piles, hard-pine timber, and white-pine covering plank. The face of the water-way is planked from low-water to the top of the pier, and protected by projecting oak ribbons. The total amount paid Mr. Kenrick was $2,025.39.

Roxbury-Canal Improvement. — By vote of the City Council all matters connected with the abatement of the nuisance in Roxbury Canal, in accordance with the act of the Legislature passed May 11, 1877, were placed in charge of the Joint Special Committee on Improved Sewerage. All the estates within the lines of the takings for this improvement became the property of the city upon the approval of the order of the City Council in relation thereto (July 13, 1878). An entry for possession was not made until October 11, 1878, when the first load of filling was dumped into the canal. The total amount of filling received to Jan. 20 was 4,426.35 squares; and the sum paid for it was $9,624.35. The sum paid for superintendence, measurement of material, removal of wharf on the Lewis estate, building a pile bulkhead across the canal on the southerly side of Albany street, and for a temporary wooden sewer in Northampton street, was $11,719.57, of which amount the bulkhead cost $611.82, and the temporary sewer, $477.61. The filling of that portion of the canal that lies north of the southerly line of Albany street is finished. Settlements have been made by the committee with the owners and trustees of six estates, taken by the city, for all damages sustained by them. Total cost of the improvement to May 1, 1879, $225,308.41.

Attention is called to the details of the report which follow, and to the statistical information respecting the fiscal affairs and property of the city, and the condition of the trust funds, which may be found in the Appendix. The annual reports of the Treasurer and Collector accompany the report.

Respectfully submitted,

ALFRED T. TURNER,
Auditor of Accounts.

APPROPRIATIONS AND PAYMENTS.

CITY AND COUNTY.

1878-79.

Statement in brief of the General and Special Appropriations made by the City Council to meet the Expenditure of the City of Boston and the County of Suffolk, for the financial year which began with the first day of May, 1878, and ended with the last day of April, 1879, with the revenue added to those appropriations as authorized by ordinance, and balances from 1877–78; also of the payments by drafts made by the Mayor and other authority on the Treasurer against said Appropriations, by which is shown the result of the year, with the balance remaining in the Treasury to relieve taxation for 1879–80.

The excess of Expenditures over the Appropriations was met by Transfers from the Reserved Fund or other Appropriations, duly authorized by the City Council. These transfers are shown by notes at the foot of the pages.

Object of Appropriations.	Amount of Appropriations, with Balances from 1877-1878, and Revenue.	Payments.	Excess of Appropriations.	Balances to 1879-80.
Additional Supply of Water*	[1]$694,856 72	$635,658 08	. . . . .	$59,198 64
Advertising	1,400 00	1,133 52	266 48	. . . . .
Architect's Department	[2]12,034 86	12,034 86	. . . . .	. . . . .
Armories	20,000 00	19,688 62	311 38	. . . . .
Assessors' Department	94,000 00	93,991 44	8 56	. . . . .
Auditor's Department	15,900 00	15,619 56	280 44	. . . . .
Bells and Clocks	3,400 00	1,654 70	1,745 30	. . . . .
Board of Health	[3]54,500 00	54,500 00	. . . . .	. . . . .
Boston Harbor	4,500 00	2,252 55	2,247 45	. . . . .
Amounts carried forward	$900,591 58	$836,533 33	$4,859 61	$59,198 64

[1] Balance from 1877-78, $94,856 72
Loans, 600,000 00

[2] Transferred from Reserved Fund, $34 86
[3] Transferred to Evergreen Cemetery, 500 00

* Total appropriations, $5,412,886.80; loans negotiated, premium on said loans, and transfer from Reserved Fund, $5,062,886.80.

Object of Appropriations.	Amount of Appropriations, with Balances from 1877–1878, and Revenue.	Payments.	Excess of Appropriations.	Balances to 1879–80.
Amounts brought forward . .	$900,591 58	$836,533 33	$4,859 61	$59,198 64
Bridges	55,000 00	54,517 69	482 31	. . . . .
Broadway Extension (loan) . .	[1]80,680 21	. . . . .	. . . . .	80,680 21
Burnt District (loan)	[2]351,910 92	225,626 93	. . . . .	126,283 99
Cedar Grove Cemetery, including revenue	[3]13,255 37	12,673 96	. . . . .	581 41
Chelsea Bridge	[4]9,910 32	4,948 69	. . . . .	4,961 63
Chestnut Hill Driveway	4,000 00	3,336 39	663 61	. . . . .
City Debt (payment to Sinking Fund Commissioners) . . .	664,903 00	664,903 00	. . . . .	. . . . .
City Debt, received from Sinking Fund Commissioners .	2,460,767 77	2,460,767 77	. . . . .	. . . . .
City Hospital, including income from Trust Funds . .	125,525 00	125,521 35	3 65	. . . . .
City Registrar's Department . .	9,800 00	9,597 83	202 17	. . . . .
Cochituate Water Works, revenue	1,080,479 57	1,080,479 57	. . . . .	. . . . .
Collector's Department	[5]45,600 00	44,811 09	788 91	. . . . .
Common, etc.	[6]45,129 79	45,129 79	. . . . .	. . . . .
Completion W. Chester Park, etc.	[7]27,990 27	6,291 35	. . . . .	21,698 92
Contingent Funds	9,000 00	5,820 86	3,179 14	. . . . .
County of Suffolk	400,000 00	327,833 50	72,166 50	. . . . .
Deeds, Real Estate Advertising, etc., including revenue	[8]24,699 14	16,891 05	. . . . .	7,808 09
East Boston Ferries	165,000 00	164,237 69	762 31	. . . . .
Eastern Avenue and Bridge (loan)	[9]13,569 79	. . . . .	. . . . .	13,569 79
Engineer's Department	27,000 00	26,158 06	841 94	. . . . .
Engine House and Land, Fulton Street	[10]20,000 00	. . . . .	20,000 00	. . . . .
English High and Latin Sch. Buildings*	[11]250,521 09	161,493 31	. . . . .	89,027 78
Evergreen Cemetery, including revenue	[12]2,205 67	2,028 42	. . . . .	177 25
Fencing and Grading around Army and Navy Monument	3,500 00	68 50	. . . . .	3,431 50
Fire Alarm Telegraph	19,400 00	17,772 41	1,627 59	. . . . .
Fire Department	563,449 00	548,957 06	14,491 94	. . . . .
Francis Street School-house . .	[13]3,909 72	695 00	. . . . .	3,214 72
Grammar School-house Brighton District	[14]50,206 13	50,182 87	23 26	. . . . .
Grammar School-house, Washington Village	[15]1,590 38	1,590 38	. . . . .	. . . . .
Amounts carried forward . .	$7,429,594 72	$6,898,867 85	$120,092 94	$410,633 93

[1]Balance from 1877–78, $80,680 21
[2]Balance from 1877–78, 351,910 92
[3]Balance from 1877–78, 1,155 61
[4]Balance from 1877–78, 9,910 32
[5]Transferred from the Reserved Fund, 2,000 00
[6]Transferred from the Reserved Fund, 129 79
[7]Balance from 1877–78, 27,990 27
[8]Balance from 1877–78, 9,570 66
[9]Balance from 1877–78, 13,569 79
[10]Balance from 1877–78, 45,000 00
Transferred to Public Park, Back Bay, 25,000 00
[11]Balance from 1877–78, 60,521 09
Loan, 175,000 00
Transfer from the Reserved Fund, $15,000 00
[12]Balance from 1877–78, 180 67
Transferred from Board of Health, 500 00
[13]Balance from 1877–78, 3,909 72
[14]Balance from 1877–78, 39,906 13
Transferred from Grammar School-house, Washington Village, 6,448 65
Transferred from Prim. School-house, Sherwin District, 2,051 35
Transferred from the Reserved Fund, 1,800 00
[15]Balance from 1877–78, 8,039 03
Transferred to Grammar School-house, Brighton District, 6,448 65

* Total appropriation, $365,000; loan authorized, $350,000; loan negotiated, $275,000; transfer, $15,000.

Object of Appropriations.	Amount of Appropriations, with Balances from 1877–78, and Revenue.	Payments.	Excess of Appropriations.	Balances to 1879–80.
Amounts brought forward .	$7,429,594 72	$6,898,867 85	$120,092 94	$410,633 93
Health Department	340,000 00	321,117 60	18,882 40	. . . . .
Home for Poor, Deer Island . .	[1]147,500 00	. . . . .	65,000 00	82,500 00
Homeless Wanderers	[2]9,411 44	7,411 44	. . . . .	2,000 00
Improved Sewerage*	[3]1,336,161 97	422,110 17	. . . . .	914,051 80
Incidental Expenses, including income on Foss and Babcock Funds	60,403 00	40,521 63	19,881 37	. . . . .
Inspection of Buildings	18,500 00	17,931 71	568 29	. . . . .
Interest and Premium	[4]1,666,754 56	1,666,754 56	. . . . .	. . . . .
Lamps	475,000 00	443,336 69	31,663 31	. . . . .
Law Department	[5]20,240 00	19,820 45	419 55	. . . . .
Liquor License Expenses, including revenue	[6]225,807 00	82,668 33	141,138 67	2,000 00
Markets	9,750 00	9,658 23	91 77	. . . . .
Mount Hope Cemetery, including revenue received	[7]29,486 53	27,705 90	. . . . .	1,780 63
Mystic Sewer (loan)	[8]124,290 57	100,508 93	. . . . .	23,781 64
Mystic Water Works, revenue .	268,701 10	268,701 10	. . . . .	. . . . .
New Boiler-house, Jail	10,000 00	9,691 00	309 00	. . . . .
New Lunatic Hospital	[9]100,000 00	. . . . .	100,000 00	. . . . .
Northampton-street District . .	[10]59,436 74	49,290 14	. . . . .	10,146 60
Old Claims	2,000 00	1,401 02	598 98	. . . . .
Overseers of the Poor	[11]125,088 56	102,025 06	23,063 50	. . . . .
Old Records	[12]600 00	. . . . .	. . . . .	600 00
Park Department	[13]4,300 00	4,300 00	. . . . .	. . . . .
Park Nursery, Austin Farm . .	[14]2,000 00	. . . . .	. . . . .	2,000 00
Paving, etc.	[15]756,862 24	694,936 61	61,925 63	. . . . .
Police	823,000 00	810,555 35	12,444 65	. . . . .
Primary School-house, City Point	[16]15,000 00	. . . . .	. . . . .	15,000 00
Primary School-house, Polk street	30,000 00	19,472 44	. . . . .	10,527 56
Primary School-house, Sherwin District	[17]6,824 86	6,788 98	35 88	. . . . .
Printing and Stationery	24,000 00	23,936 53	63 47	. . . . .
Public Baths	23,000 00	21,676 64	1,323 36	. . . . .
Public Buildings	[18]73,765 49	73,765 49	. . . . .	. . . . .
Public Institutions, viz: —				
House of Industry	[19]177,100 00	154,254 35	22,845 65	. . . . .
House of Correction	93,650 00	84,644 26	9,005 74	. . . . .
Amounts carried forward . .	$14,488,228 78	$12,383,852 46	$629,354 16	$1,475,022 16

[1]Balance from 1877–78, $147,500 00
[2]Transferred from the Reserved Fund, 4,000 00
Transferred from the Overseers of the Poor, 5,411 44
[3]Balance from 1877–78, 110,161 97
Loan, 1,226,000 00
[4]Transferred from the Reserved Fund, 47,754 56
[5]Transferred from the Reserved Fund, 1,800 00
[6]Balance from 1877–78, 2,500 00
[7]Balance from 1877–78, 530 48
[8]Balance from 1877–78, 124,290 57
[9]Balance from 1877–78, 100,000 00
[10]Balance from 1877–78, 5,436 74
Transferred from the Reserved Fund, 4,000 00
Loan, 50,000 00
[11]Transferred to Homeless Wanderers, $5,411 44
[12]Transferred from the Reserved Fund, 600 00
[13]Transferred to Public, Park, Back Bay, 1,700 00
[14]Transferred from the Reserved Fund, 2,000 00
[15]Transferred from the Reserved Fund, 6,862 24
[16]Balance from 1877–78, 15,000 00
[17]Balance from 1877–78, 6,876 21
Transferred to Grammar School-house, Brighton District, 2,051 35
[18]Transferred from the Reserved Fund, 765 49
[19]Transferred to Steamboat Wharf, Deer Island, 9,000 00

* Total Appropriations, $3,753,000; transferred August, 1876, by authority of an order of July 17, from Reserved Fund, $40,000, and loan authorized, $3,713,000; loan negotiated, $1,399,000.

Object of Appropriations.	Amount of Appropriations, with Balances from 1877–78, and Revenue.	Payments.	Excess of Appropriations.	Balances to 1879–80.
Amounts brought forward . .	$14,488,228 78	$12,383,852 46	$629,354 16	$1,475,022 16
Lunatic Hospital	53,200 00	51,092 47	2,107 53	. . . . .
Pauper Expenses	91,400 00	77,179 42	14,220 58	. . . . .
Office Expenses	8,300 00	7,670 21	629 79	. . . . .
Steamb't "J. Putnam Bradlee"	17,200 00	14,954 63	2,245 37	. . . . .
Marcella Street Home	27,500 00	24,803 36	2,696 64	. . . . .
Almshouse, Austin Farm . .	[1]11,500 00	10,310 67	1,189 33	. . . . .
Almshouse, Charlestown District	9,000 00	8,023 84	976 16	. . . . .
Stone-cutting, Deer and Rainsford Islands	25,000 00	12,023 01	12,976 99	. . . . .
Barn, Rainsford Island . . .	2,000 00	1,748 24	251 76	. . . . .
Coal Sheds, Rainsford Island	800 00	734 14	65 86	. . . . .
Barn, Austin Farm	[2]2,500 00	. . . . .	. . . . .	2,500 00
Public Lands	5,500 00	2,597 98	2,902 02	. . . . .
Public Library, including income from Trust Funds and Donation	[3]127,490 76	125,036 99	2,453 77	. . . . .
Public Park, Back Bay (loan and transfers)	[4]221,591 00	183,576 32	. . . . .	38,014 68
Quarantine Department	[5]17,600 00	17,546 18	53 82	. . . . .
Registration of Voters and Election Expenses	[5]36,400 00	36,161 64	238 36	. . . . .
Reserved Fund	[6]112,249 95	. . . . .	112,249 95	. . . . .
Roxbury Canal Improvement (loan)*	[7]300,000 00	225,308 41	. . . . .	74,691 59
Salaries	32,500 00	31,898 15	601 85	. . . . .
Schools and School-houses, viz.:				
School Instructors	[8]1,117,027 51	1,117,027 51	. . . . .	. . . . .
School Expenses, School Com.	[9]245,457 17	233,157 91	12,299 26	. . . . .
Salaries, Officers School Com.	56,000 00	55,462 18	537 82	. . . . .
School-houses, Public Build'gs	[10]114,015 32	114,015 32	. . . . .	. . . . .
Sealer of Weights and Measures	5,800 00	5,767 80	32 20	. . . . .
Sewers	[11]140,136 93	140,136 93	. . . . .	. . . . .
Sinking Fund Commissioners .	[12]860 75	860 75	. . . . .	. . . . .
Soldiers' Relief, including rev'ue	[13]235,487 92	119,981 12	. . . . .	115,506 80
Amounts carried forward . .	$17,504,746 09	$15,000,927 64	$798,083 22	$1,705,735 23

[1]Transferred to Barn, Austin Farm, $2,500 00
[2]Transferred from Almshouse, Austin Farm, 2,500 00
[3]Balance from 1877–78, 72 98
[4]Balance from 1877–78, 194,891 00
Transferred from Engine-house, Fulton street, 25,000 00
Transferred from Park Department, 1,700 00
[5]Transferred from Reserved Fund, 10,800 00

[6]Transferred to:—
Architect's Department, 34 86
Collector's Department, 2,000 00
Common, etc., 129 79
English High and Latin School Buildings, 15,000 00
Grammar School-house, Brighton District, 1,800 00
Homeless Wanderers, 4,000 00
Interest and Premium, 47,754 56
Law Department, 1,800 00
Northampton-street District, 4,000 00
Old Records, 600 00
Park Nursery, Austin Farm, $2,000 00
Paving, 6,862 24
Public Buildings, 765 49
Registration of Voters, etc., 10,800 00
Sewers, 15,136 93
Sinking Fund Commissioners, 60 75
Stony Brook Improvement, 5 43
$112,750 05

[7]Loan, $300,000 00
[8]Transferred from School Expenses, School Committee, 5,027 51
[9]Transferred to School Instructors, 5,027 51
Transferred to School Houses, P. B., 1,015 32
[10]Transferred from School Expenses, School Committee, 1,015 32
[11]Transferred from Reserved Fund, 15,136 93
[12]Transferred from Reserved Fund, 60 75
[13]Balance from 1877–78, 155,757 04

* Appropriation and loan authorized, $341,000; loan negotiated, $300,000.

Object of Appropriations.	Amount of Appropriations, with Balances from 1877–78, and Revenue.	Payments.	Excess of Appropriations.	Balances to 1879–80.
Amounts brought forward . .	$17,504,746 09	$15,000,927 64	$798,083 22	$1,705,735 23
Steamboat Wharf, Deer Island .	[1]9,000 00	. . . . .	. . . . .	9,000 00
Stony Brook Improvement* . .	[2]5 43	5 43	. . . . .	. . . . .
Suffolk Street District	[3]1,870 43	128 95	. . . . .	1,741 48
Surveyor's Department	32,000 00	31,799 52	200 48	. . . . .
Swett Street (loan)	[4]23.052 10	23,052 10	. . . . .	. . . . .
Tax and other Fees, revenue received	3,897 75	3,897 75	. . . . .	. . . . .
Temporary Loan	1,000,000 00	1,000,000 00	. . . . .	. . . . .
Treasurer's Department	22,700 00	22,507 79	192 21	. . . . .
Washington Street Extension (loan)	[5]29,363 90	. . . . .	. . . . .	29,363 90
West Boston and other Bridges	7,000 00	5,830 02	1,169 98	. . . . .
Widening Shawmut Avenue . .	[6]3,669 53	1,432 50	. . . . .	2,237 03
Widening Streets	100,000 00	99,518 56	481 44	. . . . .
	$18,737,305 23	$16,189,100 26	$800,127 33	$1,748,077 64

Appropriations, Loans, and Revenue, as above	$18,737,305 23
Payments, as above	16,189,100 26
	$2,548,204 97
Less Balances carried to 1879–80	1,748,077 64
Excess of Appropriations to be used towards lessening taxation for 1879–80, including $141,138.67 from excess of Liquor Licenses, over expenditures, and $185,000 unexpended balances of certain appropriations to be used toward meeting taxation for 1879–80, by order of City Council, February 18, 1879. (See page 42.)	$800,127 33

[1]Transferred from House of Industry,	$9,000 00	[3]Balance from 1877–78,	$1,870 43
[2]Transferred from the Reserved Fund,	5 43	[4]Balance from 1877–78,	23,052 10
		[5]Balance from 1877–78,	29,363 90
		[6]Balance from 1877–78,	3,669 53

* Appropriation, $133,000; loan authorized, but not negotiated, $133,000.

RECAPITULATION.

The following is a recapitulation of the preceding table: —

APPROPRIATIONS, LOANS, AND REVENUE.

General appropriations,			$9,555,892 00
Permanent Loans:			
On City Account:			
Improved Sewerage,	$1,226,000 00		
Roxbury Canal Improvement,	300,000 00		
English High and Latin School Buildings,	175,000 00		
Northampton-street District,	50,000 00		
		$1,751,000 00	
Cochituate Water Loan:			
Additional Supply of Water,		600,000 00	
			$2,351,000 00
Temporary Loan,			1,000,000 00
Balances from 1877–78 received from Treasurer,			1,668,174 09
Revenue credited and used under the following heads, viz.:			
City Debt from Sinking Fund Commissioners, for payment of Debt and cost of redemption,		$2,460,767 77	
Cochituate Water Works,		1,080,479 57	
Mystic Water Works,		268,701 10	
Liquor Licenses, less, refunded, $81,		223,307 00	
Soldiers' Relief,		79,730 88	
Deeds, Real Estate Advertising, etc.,		15,128 48	
Mount Hope Cemetery,		12,456 05	
Cedar Grove Cemetery,		9,099 76	
Public Library,		7,417 78	
Tax and other Fees,		3,897 75	
City Hospital,		525 00	
Incidental Expenses,		403 00	
Evergreen Cemetery,		325 00	
			4,162,239 14
			$18,737,305 23

TOTAL PAYMENTS.

On City of Boston account:		
Mayor's Drafts through Auditor's Office,	$10,356,298 13	
City Debt, Redemption of,	2,460,767 77	
Interest and Premium,	1,666,754 56	
Cochituate Water Works, Interest and Premium,	617,378 20	
Cochituate Water Works, paid Mystic Water Works per contract,	48,851 11	
Cochituate Water Works, Sinking Fund,	177 195 91	
Mystic Water Works, Interest,	68,027 50	
Mystic Water Works, Sinking Fund,	71,132 41	
Mystic Water Works, paid Chelsea, Somerville, and Everett, per contracts,	23,794 62	
Liquor and License Revenue, State's proportion,	55,316 00	
Old Claims,	1,401 02	
Tax and other Fees, refunded by Treasurer,	974 82	
Deeds, Real Estate, Advertising, etc., refunded by Treasurer,	572 86	
Sinking Fund Commissioners, unexpended balances of certain appropriations per order City Council, Feb. 18, 1879,	312,801 85	
		15,861,266 76
County of Suffolk:		
Mayor's Drafts through Auditor's Office,	$195,992 88	
On requisitions of Judges and other County authorities,	131,840 62	
		327,833 50
		$16,189,100 26
Balances carried to 1879–80,		1,748,077 64
Excess of Appropriations remaining in the Treasury (less $68,618.11, deficiency in income),		473,988 66
Unexpended Balances of Appropriations to reduce taxation for 1879-80, by order of City Council, Feb. 18, 1879,		185,000 00
Excess of Liquor License Revenue,		141,138 67
		$18,737,305 23

ESTIMATED AND ACTUAL INCOME AND TAXES.

CITY AND COUNTY.

1878-79.

Statement, in brief, of the *Estimated* Income, including Taxes of the City of Boston and the County of Suffolk, for the financial year 1878–79, with an account of the *Actual* Income and Taxes received during the year: —

Sources of Revenue.	Estimated Income and Taxes.	Actual Income and Taxes.
City of Boston:—		
Armories	$9,500 00	$10,200 00
Board of Health and Quarantine	12,000 00	12,388 04
Boston Harbor	. . . . .	30 00
Bridges	1,400 00	1,998 79
City Hospital	8,000 00	7,980 42
City Registrar's Department	. . . . .	110 50
Collecting Bank Tax	. . . . .	5,048 98
East Boston Ferries	175,000 00	166,530 31
Fees	6,200 00	6,704 70
Fire Alarm Telegraph	. . . . .	49 27
Fire Department	2,500 00	3,206 35
Hay Scales	. . . . .	775 37
Health Department	33,000 00	37,690 57
Incidental Expenses	. . . . .	8,418 80
Interest	145,000 00	118,990 27
Lamp Department	. . . . .	29 50
Markets	. . . . .	460 71
Overseers of the Poor	33,800 00	29,895 87
Paving Department	30,000 00	17,613 98
Pedlers	. . . . .	835 00
Police Department	7,000 00	10,186 52
Printing	50 00	102 36
Public Buildings	. . . . .	3,723 46
Public Institutions	78,000 00	79,681 83
Public Library	2,500 00	2,618 32
Rents	123,000 00	122,119 92
Schools	19,000 00	32,145 54
Sewer Department	30,000 00	35,336 52
Taxes outstanding previous to 1878	425,000 00	668,629 64
Tax of 1878	7,661,682 00	7,442,991 06
Corporation, received from Commonwealth of Mass.	275,000 00	294,034 93
Tax and other Fees	30,000 00	3,045 27
Town of Brighton	. . . . .	230 75
Unclaimed Drafts	2,000 00	871 50
West Boston and other Bridges	. . . . .	48 40
	$9,109,632 00	$9,124,723 45
Excess of Liquor License Revenue, 1877–78	184,000 00	182,630 32
Excess of Actual Income and Taxes over Estimated Income and Taxes, 1877–78	75,000 00	125,628 53
Unexpended Balances of Appropriations, 1877–78	500,000 00	404,387 57
	$9,868,632 00	$9,837,369 87
County of Suffolk	100,000 00	62,644 02
	$9,968,632 00	$9,900,013 89

Estimated Income and Taxes,	$9,968,632 00
Actual Income and Taxes,	9,900,013 89
Deficiency of Actual Income and Taxes,	$68,618 11
Excess of Appropriations over Actual Payments, including Excess of Liquor License Revenue, $141,138.67, and $185,000, balances of certain appropriations to be used toward meeting taxation for 1879–80, order City Council Feb. 18, 1879, as given on *pages* 35 to 40 inclusive,	$800,127.33
Less deficiency of Actual Income and Taxes, as given above,	68,618 11
Total amount remaining in the Treasury to reduce taxation for the financial year 1879–80,	$731,509 22

The above amount of $731,509.22, resulting from the actual business of the year, remained in the Treasury in conformity with the requirements of the second section of an ordinance to amend an ordinance in relation to Finance, of March 27, 1877; and orders of the City Council of February 18, 1879, and April 29, 1879, provide that it be used towards meeting the appropriations for the financial year 1879–80.

The annual appropriation order of the City Council provides that no money shall be drawn for by the Mayor and Auditor, or be paid by the Treasurer, unless the same has been previously appropriated by a special vote of the City Council; hence the necessity of applying to the City Council for additional means, if from any cause an *original appropriation* falls short. The additional means thus asked for can only be furnished by an *authorized* transfer from some existing appropriation which can spare it, or by a *specific* loan. In this manner the City Council retain a *knowledge and control* of all the expenditures, as none can be made unless an appropriation for the same is expressly authorized by them.

CITY PAYMENTS.

Statement in detail, under appropriate heads, of the Payments made on account of the City of Boston, during the financial year 1878–79, by the several Departments, Boards, and Committees of the City Government, the balances of receipts over expenditures on account of Cochituate and Mystic Water Works to the Commissioners on the Sinking Funds, including the payments of interest on the debt of the city, the Temporary Loan, the amount paid the Commonwealth of Massachusetts for the City of Boston's proportion of the State Tax and Liquor License Revenue, and City Debt.

The year commencing with the first day of May, 1878, *and ending with the last day of April,* 1879.

Additional Supply of Water.

Continuation of payments for constructing the conduit from Farm Pond to Chestnut Hill Reservoir, the dams for three reservoirs and mill and land damages.

Salaries and wages: — A. Fteley, Resident Engineer,	$3,750 00	
Engineer's assistants,	20,442 20	
Inspectors,	4,434 25	
		$28,626 45
Construction of works; contractors: —		
Section 10, Boynton Bros.,	$1,649 96	
Extra work,	700 45	
Section 14, Charles Linehan, extra work,	1,700 00	
Section 16, Charles Linehan, extra work,	344 04	
Section A, Allen & Chase,	26,731 63	
Dam II. — Superstructure, Trull, Wood & Murray,	48,343 12	
Dam III. — Superstructure, Fuller & Nash,	47,075 09	
Extra work,	297 15	
Carried forward,	$126,841 49	$28,626 45

Brought forward,	$126,841 49	$28,626 45
Sluice gates and iron-work, J. S. Newell,	9,127 80	
Extra work,	813 24	
Building roads in Framingham and Ashland: — J. W. & H. F. Cole,	17,532 05	
Raising Salem street, etc., in Framingham, M. R. Edwards,	6,317 62	
Building Ashland road and abutments to bridge, M. R. Edwards,	2,606 86	
Laying pipe in Basin I., J. J. Newman & Co.,	2,531 66	
Extra work,	145 00	
Boston, Clinton, Fitchburg & New Bedford Railroad, raising track, etc.,	3,500 00	
Regulating and paving slopes, Basin No. II., McDonald & Brennan,	3,131 77	
Outlet, Chestnut Hill Reservoir, and coffer-dam, Clinton Beckwith,	3,127 35	
Raising buildings and filling in Basin II., John Brown,	6,705 24	
Dam across ditch, Sudbury river, John Brown,	4,464 81	
Drainage ditch west side Farm Pond, John Brown,	304 85	
Terminal gate-house, Chestnut Hill Reservoir, Wm. H. Sayward,	8,960 00	
Extra work,	148 25	
Farm Pond Dam, C. McClallan & Son,	4,788 46	
Timber dam, Basin II., C. McClallan & Son,	280 50	
Gate-house, Section A, Jas. Fagan,	1,500 00	
Gate-house, Dam I., Fuller & Nash,	2,000 00	
Carried forward,	$204,826 95	$28,626 45

Brought forward,	$204,826 95	$28,626 45
Leighton Bridge and Iron Works Co., two wrought-iron bridges,	2,805 00	
Clearing wood and brush, Basins I. and II., G. Maffioli,	750 00	
Farm Pond gate-house, superstructure, E. F. Meany,	207 00	
Extra work,	247 59	
Waste-weir, do., Newton, E. F. Meany, balance,	91 00	
Extra work,	168 90	
Waste-weir, do., Needham, E. F. Meany, bal.,	91 00	
Extra work,	168 90	
Waste-weir, do., So. Natick, E. F. Meany, bal.,	91 00	
Extra work,	168 90	
Waste-weir, do., Sherborn, E. F. Meany, bal.,	91 00	
Extra work,	171 00	
Granite for intersection chambers, Cape Ann Granite Co.,	435 34	
Hoisting gear for screens, Farm Pond, Boston Machine Co., balance,	111 00	
		210,424 58
Land and other Damages: —		
C. P. & T. Talbot,	$59,224 81	
Belvidere Woolen Mills Co.,	31,150 22	
Middlesex Co.,	22,544 95	
Essex Co.,	27,164 59	
H. F. Nevins,	22,000 00	
W. G. & M. A. D. Lewis,	20,676 80	
N. L. Richmond,	17,973 10	
Jas. R. & Chas. Faulkner,	15,641 68	
Anna Wales and others,	14,408 43	
M. P. Wilder and others,	12,986 38	
Chas. P. & C. T. Clark,	12,668 70	
L. W. Faulkner,	11,841 55	
S. N. Wood,	6,082 58	
H. & B. Cousens,	5,398 90	
H. Cousens,	5,266 38	
Lowell Bleachery,	4,910 76	
L. S. Cunningham,	3,750 00	
Carried forward,	$293,689 83	$239,051 03

Brought forward,	$293,689 83	$239,051 03
H. & F. L. Lee,	3,160 00	
A. E. Pratt and others,	3,159 96	
S. F. Twitchell and Wm. Claflin,	2,538 30	
O. Gridley,	2,300 00	
A. Plimpton and others,	2,100 00	
C. J. Frost,	2,000 00	
W. O. Haynes,	1,694 04	
Wm. Claflin,	1,500 00	
E. J. Collins,	1,272 80	
H. S. Cousens,	1,186 94	
H. C. Hutchins,	1,059 37	
Town of Framingham,	1,000 00	
S. A. & W. E. Temple,	1,000 00	
Town of Needham,	965 00	
J. & J. Woodward,	937 20	
E. J. Collins and others,	902 21	
Newton Cotton Mills,	900 00	
M. Ellis,	800 00	
B. Homer,	764 00	
T. W. Hoxie,	750 00	
Charles Rice and others,	700 00	
H. Billings,	650 00	
A. H. Le Barron and others,	550 00	
D. D. Slade,	517 68	
Jas. Kingsbury,	511 58	
Sundry parties,	3,627 06	
		330,235 97
Additional work done under the supervision of the Boston Water Board: —		
Section A,	$369 11	
1,	862 29	
2,	169 48	
3,	227 09	
4,	212 85	
5,	282 61	
6,	178 37	
7,	186 87	
8,	211 12	
9,	776 86	
10,	357 26	
11,	317 10	
12,	2,107 68	
13,	355 72	
14,	369 74	
15,	165 96	
Carried forward,	$7,150 11	$569,287 00

Brought forward,	$7,150 11	$569,287 00
Section 16,	294 61	
17,	125 46	
19,	324 30	
20,	6 00	
21,	443 17	
Connection with Chestnut Hill Reservoir and terminal chamber,	4,669 91	
Basin I.,	2,141 17	
II.,	1,404 92	
III.,	1.610 28	
Dam I.,	1,147 68	
II.,	129 80	
III.,	863 97	
Farm Pond dam and drainage ditch,	542 50	
Road in Framingham,	218 50	
Farm Pond gate-house,	52 40	
East siphon chamber,	52 50	
West siphon chamber,	52 50	
		21,229 78
Legal and expert expenses: —		
Benj. F. Butler, services and expenses,	$20,028 75	
Linus M. Child, services,	9,500 00	
C. C. Esty, services and expenses,	2,066 98	
F. M. Esty, services and expenses,	1,096 50	
Experts and arbitrators,	4,058 06	
Fees of courts, constables and witnesses,	572 57	
		37,322 86
Transportation expenses of engineers and men,		2,177 72
Rents of offices in Framingham, Natick, and Newton; repairs, care and furnishing,		1,430 45
Materials and labor in maintaining the temporary connection,		1,426 44
Advertising,		899 18
Tools, hardware, and repairs of fences and buildings,		570 19
Printing,		305 19
Engineers' expenses,		189 07
Stationery and drawing materials,		175 77
Postages, telegrams, and small items,		119 34
Phonographic reports of hearings,		118 88
Carried forward,		$635,251 87

Brought forward,	$635,251 87	
Commission on sale of property,	75 00	
Recording papers,	47 55	
Travelling expenses of Boston Water Board, experts and solicitors,	283 66	
		$635,658 08
Per item No. 1 *of Treasurer's account,*	$635,649 16	
Add amount drawn by Auditor, but not paid,	8 92	
	$635,658 08	

Advertising, etc. (*See Appendix.*)

Payments for advertising and newspapers.		
Advertising City Council notices, and others not chargeable to any particular appropriation,	$1,023 32	
Newspapers for the Aldermen's room, Council Reading-room, Mayor's, City Clerk's, and Clerk of Committees' offices,	110 20	
Total for Advertising, etc., as per item No. 2 of Treasurer's account,		1,133 52

Architect's Department.

Payments on account of the Architect's Department.			
Salaries : — George A. Clough, Architect,	$2,800 00		
Assistants,	8,214 26		
		$11,014 26	
Board of and shoeing horse, harness, and repairs of vehicle and harness,		443 19	
Stationery, drawing materials and printing,		311 12	
Mounting and frames for plans, etc.,		100 50	
Postages and car-fares,		49 29	
Travelling expenses of Architect to New York and Hartford,		45 00	
Photographic work,		39 95	
Work on tables,		31 55	
Total for Architect's Department, as per item No. 3 of Treasurer's account,			12,034 86
Carried forward,			$648,826 46

Brought forward,			$648,826 46

Armories.

Payments to the various Volunteer Militia Companies for rent of Armories, as required by Laws of the State, and other Militia expenses. (The State reimburses the City at the rate of $400 per annum for Infantry, and $600 for Cavalry and Light Battery Companies, and $200 for head-quarters of brigades, regiments and battalions.)

To the several Infantry and Cavalry Companies — not located in city buildings — for rent of Armories,		$12,151 66	
Allowance for rent of Head-quarters for First and Second Brigades, First, Fourth, Fifth, and Ninth Battalions and Regiments of Infantry, and First Battalion Cavalry, M.V.M.,		3,187 50	
Mass. Institute of Technology, for use of drill-sheds and gas,		600 00	
Allowance for gas and fuel to all companies, including those occupying armories in city buildings,		1,000 00	
Repairs and alterations, gun-racks and fittings,		2,571 36	
Water-rates,		119 00	
Expenses of Committees on Armories: —			
Of 1878: —			
Carriage hire, J. P. Barnard,	$7 00		
Of 1879: —			
Refreshments, H. D. Parker,	29 60		
Carriage-hire, J. E. Maynard,	22 50		
		59 10	
Total for Armories, as per item No. 4 of Treasurer's account,			19,688 62

Assessors' Department.

Payment for salaries of Principal, First and Second Assistant Assessors and Clerks, and all expenses incurred in assessing the annual tax.

Principal Assessors.

Thomas Hills, Chairman,	$3,200 00	
Benj. Cushing, Secretary,	3,200 00	
Carried forward,	$6,400 00	$668,515 08

Brought forward,	$6,400 00		$668,515 08
Benj. F. Palmer,	2,700 00		
Edward F. Robinson,	2,700 00		
Joshua S. Duncklee,	2,700 00		
		$14,500 00	
First Assistant Assessors, — salary $7 per day while on street duty and revising, and $350 for attending sessions of the Board, —			
John Brown, Andrew J. Browne, Theophilus Burr, Michael Carney, Nahum Chapin, George A. Comins, William H. Cundy, Joseph L. Drew, John H. Duane, William J. Ellis, John H. Giblin, Charles E. Grant, John H. Griggs, Joseph R. Grose, Artemas R. Holden, Charles B. Hunting, Thos. Leavitt, William B. Long, Horace Loring, John McElroy, L. Foster Morse, Charles Nowell, George F. Pendergast, John Pierce, Henry Pierce, Richard B. Smart, William B. Smart, Phineas B. Smith, William N. Starrett, Charles E. Temple, Gideon Walker, William A. Wheeler, George F. Williams, — 33 parties, each $707.00,		23,331 00	
Second Assistant Assessors, — salary $5 per day while on street duty and revising, —			
Thomas J. Anderson, D. Walter Blaney, John R. Briggs, Hosea B. Bowen, John Bryant, Edward P. Butler, John Carven, Michael D. Collins, John C. Cook, William W. Dromey, Frederic H. Field, Frank Fuller, Joseph E. Hall, Frank E. Hines, Daniel J. Holland, Samuel B. Krogman, Increase E. Noyes, Sam'l P. Oliver, John Osborne, jr., John F. Payson, Dudley Pray, Dennis G. Quirk, Patrick H. Rogers, C. C. Ryder, James Standish, D. D. Taylor, George Warren, George W. Warren, Joseph White, jr., William S. Whitney, Isaiah Whitten, William Withington, Alfred			
Carried forward,		$37,831 00	$668,515 08

Brought forward,		$37,831 00	$668,515 08
I. Woodbury, — 33 parties, each $255.00,		8,415 00	
Clerk-hire: — Office and street,		41,617 00	
Total for salaries of Assessors and Clerks,		$87,863 00	
Stationery,		2,540 46	
Printing, including distributing and posting notices,		1,800 00	
Copies of plans,		700 00	
J. G. Martin, furnishing stock valuations,		500 00	
Carriage-hire and use of vehicles for assessors,		312 50	
Advertising,		171 38	
Expenses of Committees on Assessors' Department: —			
Of 1878 — May to January, 1879, refreshments, Hall & Whipple,	$27 40		
Of 1879 — January to May, Hall & Whipple,	61 10		
H. D. Parker,	15 60		
		104 10	
Total for Assessors' Department, as per item No. 5 of Treasurer's account,			93,991 44

Auditor's Department.

Payments on account of the Auditor's Department.			
Salaries: — Alfred T. Turner, Auditor,	$5,000 00		
Clerk-hire,	10,000 00		
		$15,000 00	
Stationery, postage stamps, and delivery of notices in city previously delivered by policemen,		482 89	
Printing,		136 67	
Total for Auditor's Department, as per item No. 6 of Treasurer's account,			15,619 56

Bells and Clocks.

Payments as follows: —			
Bell-ringers,		$600 00	
Harvard University, for furnishing correct time,		500 00	
Carried forward,		$1,100 00	$778,126 08

Brought forward,		$1,100 00	$778,126 08
Winding and regulating the Public Clocks in the City proper, South and East Boston, and Roxbury district,		172 49	
Care and use of bells and clocks in West Roxbury and Brighton districts,		110 00	
Care of clocks in Charlestown district,		100 00	
Gas for and care of illuminated clock, Williams Market,		75 00	
Repairs of clocks,		76 44	
Gas for clock, Dudley street,		20 77	
Total for Bells and Clocks, as per item No.7 of Treasurer's account,			1,654 70

Board of Health.

Payments made upon requisition of the Board of Health, who have all powers properly vested in, and are required to perform all the duties prescribed to the City Council or the Board of Aldermen, as a Board of Health.

Salaries — Commissioners : —			
Alonzo W. Boardman,	$3,000 00		
Samuel H. Durgin,	3,000 00		
James M. Keith,	3,000 00		
Clerk, — C. E. Davis, Jr.,	2,474 66		
Clerk-hire,	2,739 22		
City Physician,—Samuel A. Green,	2,700 00		
Assistant Physician, —J. H. McCollom,	1,192 00		
Inspectors of Provisions, —John W. Terry, from March 20, 1878,	1,541 67		
Reuben Rice, from April 1,	1,458 33		
Medical Inspector,	1,183 34		
Health Inspectors,	9,902 85		
		$32,192 07	
Urinals : — Attendants,	$2,352 00		
Ten iron urinals. L. Mason & Son, contractors (this amount drawn and held by Treasurer, the contract not being fulfilled),	2,365 00		
Repairs,	971 38		
Water-rates,	293 08		
Carried forward,	$5,981 46	$32,192 07	$779,780 78

Brought forward,	$5,981 46	$32,192 07	$779,780 78
Fuel and furnishing,	66 19		
		6,047 65	
Abatement of nuisances,		2,639 74	
Small-pox Hospital: —			
Employés,	$1,024 00		
Supplies,	746 21		
Repairs and alterations,	496 91		
Fuel,	111 96		
Furnishing,	59 60		
Water-rates,	50 00		
		2,488 68	
Disinfectants,		1,673 93	
Board of and shoeing horses, and repairs of vehicles and harnesses,		1,374 67	
Morgue; repairs,	$637 66		
Care of,	130 00		
Surgical instruments,	65 60		
Water-rates,	11 00		
Gas,	10 69		
		854 95	
Printing,		718 86	
Stationery,		610 92	
Care of small-pox patients in other places,		608 87	
Car-fares of employés,		532 98	
Making plans of sewers,		517 50	
Advertising,		128 29	
Vaccine matter,		112 90	
Care of hearse,		100 00	
Tending tide gates, Muddy river,		63 33	
Office expenses and small items,		57 69	
Chemical analyses,		40 00	
CEMETERIES: — CARE AND REPAIRS.			
City proper, Roxbury and South Boston.			
Contractor, A. P. Calder,	$500 00		
Copp's Hill: —			
Labor, $615 00			
Repairs, 718 30			
	1,333 30		
Charlestown district: —			
Labor, $658 00			
Repairs, 117 80			
	775 80		
Dorchester, North: —			
Labor, $559 99			
Repairs, 58 60			
Water-rates, 20 00			
	638 59		
Carried forward,	$3,247 69	$50,763 03	$779,780 78

Brought forward,		$3,247 69	$50,763 03	$779,780 78
Dorchester, South: —				
Labor,		100 00		
East Boston: —				
Labor,	$68 00			
Repairs,	36 00			
		104 00		
Granary: —				
Repairs,	$43 35			
Flowers, bulbs and manure,	51 00			
		94 35		
West Roxbury district: —				
Labor,		50 00		
King's Chapel: —				
Flowers, bulbs and manure,	$39 00			
Repairs,	6 44			
		45 44		
Eustis street: —				
Repairs,		44 00		
South: —				
Repairs,		23 77		
Central: —				
Bulbs and manure,	$12 00			
Repairs,	7 86			
		19 86		
Kearsarge avenue: —				
Repairs,		7 86		
			3,736 97	
Total for Board of Health, as per item No. 8 of Treasurer's account,				54,500 00

Boston Harbor.

Payments for regulating the shipping in the harbor, removing obstructions, etc.		
Salaries: — Francis C. Cates, Harbor Master, to July 1, 1878,	$375 00	
George F. Goold, from July 1,	1,125 00	
Two boatmen to July 1,	450 00	
F. Winchester, assistant for South Bay, to July 1,	75 00	
Boat,	100 00	
Flagstaff, flag and rigging,	58 00	
Repairs of old boat and supplies,	30 55	
Printing and papers,	27 66	
Carried forward,	$2,241 21	$834,280 78

Brought forward,		$2,241 21	$834,280 78
Washing floors,		6 50	
Car-fares and tolls of Harbor Master Cates,		4 84	
Total for Boston Harbor, as per item No. 9 of Treasurer's account,			2,252 55

Bridges.

Payments for repairs, etc., on the several bridges over tide-water, including salaries of Superintendents.

ALBANY STREET BRIDGE, *across Roxbury Canal.*			
F. Winchester, Superintendent,	$500 00		
Repairs,	54 12		
		$554 12	
BROADWAY BRIDGE, *leading from Way Street to Broadway, South Boston.*			
Salaries: John C. Poole, Superintendent, including engineer and assistants,	$2,900 00		
Repairs, ordinary,	4,345 95		
Paving: contractors, Payson & Co.,	6,235 20		
Iron work: contractors, G. T. McLauthlin & Co.,	1,071 50		
Fuel,	185 76		
Water-rates and supplies,	67 68		
Gas,	46 19		
		14,852 28	
CAMBRIDGE STREET, *between Brighton district and Cambridge.* NORTH HARVARD STREET, *between Brighton district and Cambridge.* WESTERN AVENUE, *between Brighton district and Cambridge.*			
William Norton, Superintendent,	$650 00		
Repairs on Western avenue,	294 70		
Repairs on Cambridge street,	171 61		
Repairs on North Harvard street,	21 82		
Fuel and oil,	13 73		
		1,151 86	
CHARLES RIVER, *leading from Prince Street to Charlestown district.*			
Joel R. Bolan, Superintendent,	$1,500 00		
Carried forward,	$1,500 00	$16,558 26	$836,533 33

Brought forward,	$1,500 00	$16,558 26	$836,533 33
Repairs,	1,715 87		
Feed for and shoeing horse and repairing harness,	271 15		
Watering roadway,	225 00		
Water-rates, oil, and supplies,	121 25		
Gas,	51 32		
Fuel,	37 92		
		3,922 51	
CHELSEA BRIDGE, *between Charlestown district and Chelsea.*			
Daniel S. Lawrence, Superintendent,	$912 00		
Assistant,	756 00		
Repairs,	1,459 41		
City of Chelsea, for care of a portion of the bridge,	476 75		
Fuel, gas, oil, and supplies,	86 53		
		3,690 69	
CHELSEA STREET BRIDGE, *leading from Chelsea Street, East Boston, to Byron Street, Chelsea.*			
E. T. Stowers, Supt.,	$300 00		
Repairs,	18 58		
		318 58	
COMMERCIAL POINT BRIDGE.			
Morton Alden, Supt.,	$50 00		
Repairs,	2 00		
		52 00	
CONGRESS STREET BRIDGE, *across Fort Point Channel to Boston Whf.*			
Salaries: M. J. Callahan, Superintendent, including engineer and assistants,	$2,900 00		
Repairs,	625 85		
Fuel,	289 08		
Water,	194 26		
Oil and small supplies,	117 33		
		4,126 52	
COTTAGE FARM.			
J. E. Pickell, Supt.,	$373 60		
Repairs, new planking, etc., $4,486 93			
Draw-pier, B. Young, contractor, 1,644 89			
Extra work, 5 00			
	6,136 82		
		6,510 42	
Carried forward,		$35,178 98	$836,533 33

Brought forward,		$35,178 98	$836,533 33
DOVER STREET BRIDGE, *leading from Dover Street to Fourth Street, So. Boston.*			
Angus Nelson, Superintendent, and assistants,	$2,500 00		
Repairs,	508 02		
Feed for, and shoeing horses, and repairs of harnesses,	207 21		
Fuel, oil, and supplies,	59 98		
Gas,	20 86		
		3,296 07	
FEDERAL STREET BRIDGE, *leading to South Boston.*			
Jacob Norris, Superintendent, and assistants,	$2,700 00		
Repairs,	594 00		
Feed for, and shoeing horses, and repairs of harnesses,	227 56		
Fuel, water, and supplies,	88 00		
Gas,	45 01		
		3,654 57	
GRANITE BRIDGE, *over Neponset River to Quincy.*			
A. O. Hawes, Superintendent,	$250 00		
Repairs,	56 74		
		306 74	
MALDEN BRIDGE, *from Alford St., Charlestown district, across Mystic River.*			
John Howard, Superintendent, and assistants,	$900 00		
Repairs,	624 20		
Fuel and gas,	23 22		
		1.547 42	
MERIDIAN STREET BRIDGE, *leading from Meridian Street, East Boston, to Chelsea.*			
Reuben B. Wendell, Superintendent, and assistants,	$900 00		
Repairs,	1,616 70		
Oil, rent of land, fuel, and supplies,	133 58		
		2,650 28	
Carried forward,		$46,634 06	$836,533 33

Brought forward,		$46,634 06	$836,533 33
MOUNT WASHINGTON AVE. BRIDGE, *leading from Federal Street to Granite Street, South Boston.*			
Geo. H. Davis, Superintendent, and assistants,	$2,000 00		
Repairs,	1,287 54		
Rent of land, gas, and supplies,	117 38		
		3,404 92	
NEPONSET BRIDGE, *over Neponset River to Quincy.*			
John Glavin, Superintendent,	$300 00		
Repairs and supplies,	100 25		
		400 25	
WARREN BRIDGE, *leading from foot of Beverly Street to Charlestown district.*			
Charles R. Marple, Superintendent, and assistants,	$1,500 00		
Repairs,	604 04		
Watering roadway,	225 00		
Fuel, oil, and supplies,	86 69		
Gas,	61 10		
		2,476 83	
WESTERN AVENUE AND NORTH BEACON STREET, *between Brighton district and Watertown.*			
A. D. Henderson, Superintendent,	$118 00		
Western avenue, repairs,	54 59		
North Beacon street, repairs,	53 32		
		225 91	
WINTHROP BRIDGE, *between East Boston and Winthrop and Point Shirley Road.*			
J. S. Tewksbury, Superintendent,	$100 00		
Repairs,	526 24		
		626 24	
Damages: — accident at Malden Bridge,	$300 00		
Albany-street Bridge,	175 00		
Chelsea Bridge,	37 00		
		512 00	
Advertising and printing,		76 75	
Life buoys and tools,		69 05	
Printing,		37 68	
Carried forward,		$54,463 69	$836,533 33

Brought forward,		$54,463 69	$836,533 33
Expenses of Committees on Bridges: — of 1878, from May to Jan., 1879, — Refreshments, Hall & Whipple,	$6 35		
Carriage-hire, J. E. Maynard,	9 00		
J. P. Barnard,	4 00		
Of 1879, Jan. to May — Refreshments, H. D. Parker,	26 65		
Carriage-hire, J. P. Barnard,	8 00		
		54 00	
Total for Bridges, as per item No. 10 *of Treasurer's account,*			54,517 69

Burnt District.

Continuation of payments on account of widening and extending streets on the "Burnt District" so called; embracing the territory bounded by Summer, Washington, Milk, Water, Congress, Lindall, Central, Kilby, Oliver, and Broad Streets, burnt over on the 9*th and* 10*th of November*, 1872.

Payment to Board of Commissioners on the Sinking Funds, by order of the City Council, being the excess of amount needed to meet expenses, and used by them in cancelling debt,	$225,000 00	
Land damages: Extension of Quincy place,	626 93	
		225,626 93
Per item No. 11 *of Treasurer's account,*	$626 93	
Per item No. 96 *of Treasurer's account, in part,*	225,000 00	
	$225,626 93	

Cedar Grove Cemetery.

Payments on account of carrying on and improving this Cemetery, located on Adams Street, Ward 24, *Dorchester district.*

Superintendent, F. M. Safford,	$1,500 00		
Laborers,	8,868 47		
		$10,368 47	
Feed for, and shoeing horses, and repairs of vehicles and harnesses,		485 39	
Carried forward,		$10,853 86	$1,116,677 95

Brought forward,	$10,853 86	$1,116,677 95
Teaming,	369 83	
Manure,	313 44	
Stone-posts and numbers,	201 71	
Tools and hardware,	144 01	
Water-rates,	134 72	
Repairs of buildings and fences,	125 24	
Flower-pots and matting,	99 95	
Printing,	85 02	
Surveying,	75 40	
Fuel,	55 75	
Stationery,	45 14	
Furniture,	42 20	
Advertising,	40 00	
Plants, trees, and seeds,	34 09	
Decorations May 30,	27 00	
Car-fares, drawbacks, and small items,	26 60	
Total Cedar Grove Cemetery, as per item No. 12 *of Treasurer's account,*		12,673 96

Chelsea Bridge.

Continuation of payments on account of filling with earth and making solid, certain portions of Chelsea Bridge at its junction with the Charlestown district, rebuilding a portion of the bridge and draw.

Rebuilding bridge:			
Boynton Bros., bal.,	$2,136 99		
Extra work and materials,	2,180 53		
		$4,317 52	
Paving roadway, Michael Hughes,		496 20	
Displacement of tide-water,		131 62	
Work on gas-pipes,		3 35	
Total for Chelsea Bridge, as per item No. 13 *of Treasurer's account,*			4,948 69

Chestnut Hill Driveway.

Payments for the maintenance of the roadway around Chestnut Hill Reservoir.

Laborers,	$2,088 40	
Repairs on fences and buildings,	390 88	
Feed for and shoeing horses, repairs of wagons and harnesses,	784 10	
Tools,	38 29	
Fuel,	34 72	
Total for Chestnut Hill Driveway, as per item No. 14 *of Treasurer's account,*		3,336 39
Carried forward,		$1,137,636 99

Brought forward,			$1,137,636 99

City Debt.

Amount paid the Board of Commissioners on the Sinking Funds, being the percentages required by law to be raised,			664,903 00
Per item No. 15 *of Treasurer's account,*			

City Debt, Redemption of.

Debt paid by the Treasurer during the year with money received from the Board of Commissioners on the Sinking Funds for that purpose.			
City debt proper,		$1,726,556 24	
Cochituate water,		392,000 00	
Brighton,		126,500 00	
Roxbury,		81,150 00	
Mystic water,		75,000 00	
West Roxbury,		40,000 00	
Dorchester,		7,000 00	
Cost of redemption of matured bonds,		12,561 53	
Total for City Debt, Redemption of, as per items Nos. 97, 99, *and* 105 *of Treasurer's account,*			2,460,767 77

City Hospital.

Payments on requisitions drawn and approved by the Board of Trustees.			
Salaries: — E. Cowles, as Superintendent,	$2,200 00		
Do., as Admitting Physician,	500 00		
All other employés,	27,865 55		
		$30,565 55	
Subsistence supplies for officers and inmates,		39,926 65	
Fuel,		11,031 63	
Repairs of buildings and grounds,		10,779 51	
Furniture and furnishing,		8,905 82	
Medical supplies and instruments,		7,470 88	
Gas,		4,496 09	
Liquors,		3,514 00	
Water-rates,		2,468 26	
Compress and bandages,		1,638 71	
Ice,		1,250 05	
Feed for and shoeing horses, and repairs of vehicles and harnesses,		1,120 62	
Printing,		967 28	
Stationery,		786 05	
Carried forward,		$124,921 10	$4,263,307 76

Brought forward,		$124,921 10	$4,263,307 76
Messenger service,		263 88	
Books and small items,		249 37	
Advertising,		87 00	
Total for City Hospital, as per item No. 16 *of Treasurer's account,*			125,521 35

City Registrar's Department.

Payments for the City Registrar's Department, which has charge of the issuing of marriage certificates, and the registering of births and deaths.

Salaries: N. A. Apollonio, City Registrar,	$2,500 00		
Clerk-hire,	4,100 00		
		$6,600 00	
Collecting number of births, and indexing,		2,565 00	
Printing,		321 50	
Stationery,		111 33	
Total for City Registrar's Department, as per item No. 17 *of Treasurer's account,*			9,597 83

Cochituate Water Works.

Payments on account of the Cochituate Water Works for the year have been as follows:—

Salaries:—		
Timothy T. Sawyer, Commissioner,	$3,500 00	
Leonard R. Cutter, Commissioner,	3,015 61	
[See Mystic Water Works for payment of Commiss'ner Stanwood.]		
Walter E. Swan, clerk of Board of Commiss'ners,	2,200 00	
E. R. Jones, Superintendent Eastern Division,	3,000 00	
Assistant Superintendent Eastern Division,	1,600 00	
Desmond Fitz Gerald, Superintendent Western Division,	2,700 00	
William F. Davis, Water Registrar,	2,800 00	
Carried forward,	$18,815 61	$4,398,426 94

Brought forward,	$18,815 61		$4,398,426 94
Collector's clerk and deputy stationed in Registrar's office,	2,200 00		
Assistance to do.	400 00		
Clerks and inspectors in Registrar's office,	17,495 00		
Clerk-hire in Water Board offices,	4,187 08		
Foremen,	2,308 37		
Mechanics,	15,355 74		
Laborers,	70,488 78		
		131,250 58	
Iron castings, pipes, gate and hydrant-frames, — Warren Foundry and Machine Co.	$41,131 43		
Davis & Farnum Manufacturing Co.	5,152 00		
South Boston Iron Co.	27 50		
		46,310 93	
Blasting trenches,		9,774 82	
Materials and mechanical labor, — altering and repairing reservoirs, buildings, and streets,		8,620 66	
Stable at Chestnut Hill: —			
Contractor, J. P. Neal,	$6,985 00		
Extra work,	254 30		
		7,239 30	
Lead and lead pipe: —			
Chadwick Lead Works,	$2,734 11		
Trustees for Creditors of the Boston Lead Co.,	2,232 77		
A. K. Lissberger,	1,096 60		
		6,063 48	
Tools, hardware, iron, steel, and other material, for repairs and use at workshop,		5,482 60	
Fuel,		5,002 94	
Cartage and freights,		4,259 72	
Horses: —			
Feed,	$1,113 24		
Two horses,	475 00		
Shoeing and veterinary service,	347 74		
Repairs on wagons and carts,	339 93		
Harnesses and repairs,	312 40		
Board and rent of stable,	133 00		
		2,721 31	
Printing,		1,356 21	
Rent of estate, — Waverly place,		1,234 00	
Carried forward,		$229,316 55	$4,398,426 94

Brought forward,		$229,316 55	$4,398,426 94
Taxes and annuity,		1,180 66	
Transportation of employés,		1,178 47	
Pipe box, Chelsea bridge: —			
Boynton Bros., contractors, balance,	$622 74		
Extra work,	217 50		
		840 24	
Meters and repairs of do.,		726 60	
Gates and hydrants,		711 13	
Gas,		652 46	
Stationery,		511 79	
Inspection of pipe at foundries,		365 00	
Oils,		355 15	
Repairs on telegraph lines,		289 20	
George B. Ager, for establishing a new system of accounts. (See Mystic Water Works),		250 00	
Recording papers and small items,		163 84	
Advertising,		161 26	
Furniture,		138 00	
Watering streets,		89 00	
Damages from water,		65 00	
Police duty at Natick,		50 00	
Carriage-hire for Board, J. P. Barnard,		10 00	
Per item No. 18 *of Treasurer's account,*		$237,054 35	
Interest on loans, including the exchange on London, where part of the interest is payable,		617,378 20	
Per item No. 101 *of Treasurer's account.*			
Amount paid Mystic Water Works for their proportion under the contract for water for East Boston,		48,851 11	
Per item No. 195 *of Treasurer's account.*			
Amount to Cochituate Water Works Sinking Fund,		177,195 91	
Per item No. 196 *of Treasurer's account,*			1,080,479 57

Collector's Department.

Payments on account of the Collector's Department.			
Thos. Sherwin, Collector,	$4,000 00		
Deputy Collectors,	23,962 50		
Clerk-hire,	14,369 68		
		$42,332 18	
Printing,		1,376 76	
Stationery,		875 52	
Carried forward,		$44,584 46	$5,478,906 51

Brought forward,		$44,584 46	$5,478,906 51
Travelling expenses,		176 25	
Advertising and small items,		50 38	
Total for Collector's Department, as per item No. 19 *of Treasurer's account,*			44,811 09

Common, Public Garden, and Public Squares.

Payments for care and improvement of the Common, Public Garden, Public Squares, and ornamental grounds, including trees in the streets.

General Expenses.			
Salary: William Doogue, Superintendent,		$2,200 00	
Lawn-mowers and repairs, tools, and hardware,		1,156 84	
Horse and vehicle for Superintendent, one year,		500 00	
Water-rates,		385 00	
Settees and repairs,		310 00	
Moving and piling stone, Monument Hill,		150 00	
Office for Superintendent on Common,		240 00	
Furniture for office,		125 00	
Advertising,		108 88	
Feed and veterinary service for deer, duck, and swan,		86 02	
Car-fares of employés,		58 22	
Printing,		50 80	
Telephone line,		30 00	
Fuel, freights, and small items,		54 72	
Stationery,		27 28	
Expenses of Committees on Common, etc. — of 1878 — May to January, 1879: —			
Refreshments, H. D. Parker,	$69 10		
Do., Hall & Whipple,	40 95		
Carriage-hire, J. P. Barnard,	33 00		
Do., O. A. Barnard & Co.,	12 50		
Of 1879 — January to May — Refreshments, H. D. Parker,	13 95		
Do., Hall & Whipple,	2 00		
		171 50	
Total general expenses,		$5,654 26	
Common.			
Laborers,	$10,082 92		
Carried forward,	$10,082 92	$5,654 26	$5,523,717 60

Brought forward,	$10,082 92	$5,654 26	$5,523,717 60
Teaming, including horses and drivers for mowing-machines,	1,455 05		
Labor and materials on fences, walks, and temporary bridges,	832 29		
Sods,	741 76		
Gravel,	1,041 55		
Trees and seeds,	129 90		
		14,283 47	
PUBLIC GARDEN.			
Laborers,	$9,153 26		
Seeds, plants, and trees,	3,671 15		
Manure,	581 99		
Loam and sods,	538 67		
Repairs of fences and fountains,	346 12		
Teaming,	282 60		
Hose,	152 42		
Gravel,	147 60		
		14,873 81	
CHESTER PARK AND SQUARE.			
Laborers,	$357 50		
Seeds, plants, and trees,	109 00		
Repairs of fences and fountains,	45 54		
Teaming,	15 57		
		527 61	
BLACKSTONE SQUARE.			
Laborers,	$241 50		
Plants,	60 00		
Sods,	44 19		
Gravel,	36 00		
Repairs,	14 36		
Teaming,	5 83		
		401 88	
FRANKLIN SQUARE.			
Laborers,	$202 00		
Sods,	44 19		
Gravel,	36 00		
Repairs,	9 08		
Teaming,	3 50		
		294 77	
UNION PARK.			
Laborers,	$149 50		
Plants,	120 00		
Repairs,	40 60		
Teaming,	2 25		
		312 35	
Carried forward,		$36,348 15	$5,523,717 60

Brought forward,		$36,348 15	$5,523,717 60
WORCESTER SQUARE.			
Laborers,	$68 25		
Plants,	40 00		
Repairs,	15 44		
Teaming,	4 70		
		128 39	
COMMONWEALTH AVENUE.			
Laborers,	$324 50		
Trees,	162 00		
Repairs,	39 40		
		525 90	
PUBLIC LIBRARY.			
Plants,		40 00	
CITY HALL.			
Sods,	$9 90		
Laborers,	7 25		
		17 15	
PEMBERTON SQUARE.			
Laborers,		4 50	
WASHINGTON SQUARE.			
Laborers,	$538 50		
Loam,	151 69		
Teaming,	117 62		
Trees,	103 25		
Filling,	58 06		
Sods,	33 12		
Manure and lime,	30 75		
Seeds,	16 75		
Repairs of concrete,	10 00		
		1,059 74	
LOWELL SQUARE.			
Laborers,	$26 00		
Plants,	20 00		
		46 00	
EAST BOSTON GROUNDS.			
Central Square.			
Laborers,	$143 50		
Repairs,	42 51		
		186 01	
Belmont Square.			
Laborers,	$147 00		
Repairs,	87 80		
		234 80	
Maverick Square.			
Laborers,	$53 00		
Repairs,	5 19		
		58 19	
Carried forward,		$38,648 83	$5,523,717 60

Brought forward,		$38,648 83	$5,523,717 60
Putnam Square.			
Labor,	$3 00		
Repairs,	2 19		
		5 19	
South Boston Grounds.			
Independence Square.			
Laborers,	$365 50		
Teaming,	4 37		
		369 87	
Telegraph Hill.			
Laborers,	$370 00		
Sods and teaming,	23 35		
		393 35	
Lincoln Square.			
Repairs on fence,	$420 50		
Laborers,	5 50		
		426 00	
Meeting House Hill, Dorchester District.			
Laborers,	$9 00		
Teaming,	2 63		
		11 63	
West Roxbury District Grounds.			
Border of Jamaica Pond.			
Labor,	$65 50		
Gravel,	94 85		
Sods,	39 76		
		200 11	
Soldiers' Monument Lot.			
Labor,		5 00	
Charlestown District Grounds.			
City Square.			
Laborers,	$52 00		
Plants,	60 00		
Teaming,	12 00		
Manure,	4 50		
		128 50	
Sullivan Square.			
Laborers,	$131 00		
Repairs,	16 63		
Loam and teaming,	5 50		
		153 13	
Winthrop Square.			
Laborers,	$117 00		
Plants,	90 00		
Sods,	18 90		
Carried forward,	$225 90	$40,341 61	$5,523,717 60

Brought forward,	$225 90	$40,341 61	$5,523,717 60
Repairing seats,	16 62		
Manure and teaming,	11 30		
		253 82	
BRIGHTON DISTRICT GROUNDS.			
Jackson Square.			
Labor and repairs,		19 63	
ROXBURY DISTRICT GROUNDS.			
Orchard Park.			
Laborers,	$767 50		
Teaming,	310 00		
Filling,	175 00		
Trees,	100 00		
Sods,	46 80		
Seed,	43 55		
Repairs,	39 05		
Loam,	23 40		
Manure,	14 00		
Use of shed to store tools,	10 00		
		1,529 30	
Madison Square.			
Laborers,	$302 75		
Sods,	61 63		
Plants,	20 00		
Repairs,	7 50		
Teaming,	2 80		
		394 68	
Washington Park.			
Laborers,	$507 75		
Three rustic summer houses,	50 00		
Teaming,	13 25		
		571 00	
Bromley Park.			
Laborers,	$54 50		
Teaming,	1 00		
		55 50	
Walnut Park.			
Laborers,	$30 00		
Sods,	21 60		
		51 60	
Fountain Park.			
Laborers,		51 00	
Linwood Park.			
Laborers,		6 00	
Cedar Square.			
Laborers,		16 50	
Carried forward,		$43,290 64	$5,523,717 60

Brought forward,		$43,290 64	$5,523,717 60
Lewis Park.			
Laborers,	$11 50		
Repairs,	4 90		
		16 40	
Longwood Park.			
Laborers,		11 50	
STREET TREES.			
Laborers,	$1,310 75		
Teaming,	31 25		
Repairs,	8 50		
		1,350 50	
GRADING MONUMENT GROUNDS ON COMMON.			
Loam,		460 75	
			45,129 79
Per item No. 20 *of Treasurer's account,*		$45,126 19	
Add amount drawn by Auditor, but not paid,		3 60	
		$45,129 79	

Completion of West Chester Park, etc.

Payments for completing the grading of West Chester Park, Commonwealth and Huntington avenues, building fences and sidewalks for same.

Laborers,	$1,135 09	
Stone chips and crushed stone,	2,594 69	
Filling,	1,066 12	
Lumber,	921 90	
Teaming	235 50	
Loam, sods, and trees,	200 73	
Tools and hardware,	107 56	
Flagging,	29 76	
Total for the Completion of West Chester Park, etc., as per item No. 21 *of Treasurer's account,*		6,291 35

Contingent Funds.

Payments for refreshments and carriage-hire for the Mayor, Board of Aldermen, Common Council, and Joint Special Committees,—not having charge of any appropriations of money, — incurred in the discharge of their official duty, and for other items, by orders of either branch.

[Committees of 1878 include from May to January, 1879, and of 1879, from January to May.]

Carried forward,	$5,575,138 74

Brought forward,			$5,575,138 74
JOINT COMMITTEES OF THE CITY COUNCIL.			
Refreshments.			
Committee on Claims:			
Of 1878 —			
Hall & Whipple,	$79 40		
Of 1879 —			
Hall & Whipple,	236 45		
H. D. Parker,	18 40		
		$334 25	
Committee on Nomination of Superintendent of Streets:			
Of 1879 —			
Hall & Whipple,	$76 85		
H. D. Parker,	58 68		
		135 53	
Committee on the Auditor's Estimates:			
Of 1879 —			
H. D. Parker,		125 70	
Committee on Water:			
Of 1878 —			
J. B. Smith,	$40 00		
Hall & Whipple,	31 70		
H. D. Parker,	21 55		
C. W. Wilder, cigars,	9 00		
Of 1879 —			
H. D. Parker,	9 60		
Hall & Whipple,	1 90		
		113 75	
Committee on Salaries:			
Of 1878 —			
H. D. Parker,	$32 40		
Of 1879 —			
Hall & Whipple,	31 25		
		63 65	
Committee on Ordinances:			
Of 1878 —			
H. D. Parker,	$6 55		
Hall & Whipple,	2 55		
Of 1879 —			
H. D. Parker,	52 85		
		61 95	
Carried forward,		$834 83	$5,575,138 74

Brought forward,		$834 83	$5,575,138 74
Committee on Fuel:			
Of 1878 —			
H. D. Parker,	$31 40		
Of 1879 —			
H. D. Parker,	7 35		
		38 75	
Committee on Public Instruction:			
Of 1878 —			
Hall & Whipple,	$4 85		
H. D. Parker,	1 90		
Of 1879 —			
H. D. Parker,	22 65		
		29 40	
Committee on Public Institutions:			
Of 1878 —			
Hall & Whipple,	$7 75		
H. D. Parker,	1 45		
Of 1879 —			
H. D. Parker,	16 95		
		26 15	
Committee on Fire Department:			
Of 1878 —			
Hall & Whipple,	$8 05		
H. D. Parker,	3 00		
Of 1879 —			
Hall & Whipple,	13 40		
		24 45	
Committee on Nomination of Trustees of the City Hospital:			
Of 1878 —			
Hall & Whipple,	$3 75		
Of 1879 —			
H. D. Parker,	10 75		
Hall & Whipple,	3 30		
		17 80	
Committee on Finance:			
Of 1879 —			
H. D. Parker,		37 15	
Carried forward,		$1,008 53	$5,575,138 74

Brought forward,		$1,008 53	$5,575,138 74
Committee on the Nomination of Superintendent of Public Buildings:			
Of 1879 —			
Hall & Whipple,		17 85	
Committee on the disposition of the bodies of pauper dead:			
Of 1878 —			
H. D. Parker,	$11 40		
Hall & Whipple,	6 30		
		17 70	
Committee on Accounts:			
Of 1878 —			
H. D. Parker,	$3 30		
Of 1879 —			
Hall & Whipple,	14 05		
		17 35	
Committee on Treasury Department:			
Of 1878 —			
H. D. Parker,		15 40	
Committee on Soldiers' Relief:			
Of 1878 —			
Hall & Whipple,	$4 60		
Of 1879 —			
H. D. Parker,	8 30		
		12 90	
Committee on Public Parks:			
Of 1878 —			
H. D. Parker,		10 60	
Committee on the Nomination of Superintendents of Bridges:			
Of 1879 —			
H. D. Parker,		10 45	
Committee on Legislative Matters:			
Of 1878 —			
Hall & Whipple,	$1 10		
Of 1879 —			
Hall & Whipple,	6 55		
H. D. Parker,	2 00		
		9 65	
Carried forward,		$1,120 43	$5,575,138 74

Brought forward,		$1,120 43	$5,575,138 74
Committee on the employment of Labor:			
Of 1878 —			
Hall & Whipple,		9 30	
Committee on Police:			
Of 1879 —			
Hall & Whipple,		8 80	
Committee on Stony Brook Improvement:			
Of 1879 —			
H. D. Parker,		8 40	
Committee on Overseers of the Poor:			
Of 1878 —			
H. D. Parker,		8 25	
Committee on East Boston Ferries:			
Of 1878 —			
H. D. Parker,	$4 70		
Hall & Whipple,	3 45		
		8 15	
Committee on City Charter:			
Of 1879 —			
H. D. Parker,		8 10	
Committee on Interments in Tombs in the King's Chapel and the Granary Burial Grounds:			
Of 1879 —			
H. D. Parker,	$3 75		
Hall & Whipple,	3 45		
		7 20	
Conference Committee on the Nomination of Trustees for the City Hospital:			
Of 1878 —			
Hall & Whipple,		6 80	
Committee on City Hospital:			
Of 1879 —			
H. D. Parker,		6 00	
Committee on City Registrar's Department:			
Of 1879 —			
Hall & Whipple,		5 40	
Carried forward,		$1,196 83	$5,575,138 74

Brought forward,	$1,196 83	$5,575,138 74
Committee on the Nomination of Directors for Public Institutions:		
Of 1879 —		
Hall & Whipple,	5 75	
Committee on Public Library:		
Of 1878 —		
Hall & Whipple,	5 00	
Committee on the investigation of charges of bribery in connection with the proposed manufacture of chain cables at the House of Correction:		
Of 1878 —		
H. D. Parker, $3 70		
Hall & Whipple, 1 00		
	4 70	
Committee on Mount Hope Cemetery:		
Of 1879 —		
Hall & Whipple,	3 75	
Committee on Joint Rules:		
Of 1879 —		
Hall & Whipple,	3 70	
Committee on the Treatment of the Poor in Public Institutions:		
Of 1878 —		
H. D. Parker,	3 10	
Committee on the Nomination of Trustees of Mount Hope Cemetery:		
Of 1879 —		
Hall & Whipple,	2 90	
Committee on the Nomination of Water Registrar:		
Of 1879 —		
H. D. Parker,	2 00	
Committee on the Nomination of the Superintendent of Common:		
Of 1879 —		
H. D. Parker,	45	
Carried forward,	$1,228 18	$5,575,138 74

Brought forward,		$1,228 18	$5,575,138 74
Carriage-hire & car-fares:			
Committee on Public Institutions:			
Of 1878—			
Car-fares,	$13 50		
O. A. Barnard & Co.,	8 00		
Henry Beckwith,	5 00		
Warner & Richardson,	5 00		
		31 50	
Committee on Water:			
Of 1878—			
A. Winn & Son,	$15 00		
Car-fares,	1 80		
		16 80	
Committee on Public Instruction:			
Of 1878—			
Warner & Richardson,		16 00	
Committee on Fire Department:			
Of 1878—			
J. P. Barnard,	$7 00		
J. E. Maynard,	7 00		
		14 00	
Committee on Public Parks:			
Of 1878—			
J. E. Maynard,	$9 00		
J. P. Barnard,	8 00		
		17 00	
Committee on Public Library:			
Of 1878—			
Warner & Richardson,		6 00	
Committee on Mount Hope Cemetery:			
Of 1878—			
O. A. Barnard & Co.,		6 00	
Committee on Claims:			
Of 1879:			
J. E. Maynard,		3 00	
Clerical services of expert for the Committee on the Treasury Department: Examination of the accounts of the Treasurer and Collector,		50 00	
Carried forward,		$1,388 48	$5,575,138 74

Brought forward,		$1,388 48		$5,575,138 74
Phonographic report of a hearing before the Committee on Public Instruction,		47 50		
Total for Joint Committees,			$1,435 98	
MAYOR.				
Mayor Frederick O. Prince:				
Carriage-hire,				
J. P. Barnard,		$36 00		
J. E. Maynard,		31 50		
Car-fares,		3 00		
Total for Mayor,			70 50	
BOARD OF ALDERMEN.				
Refreshments:				
Board of 1878 —				
Hall & Whipple,	$774 20			
Board of 1879—				
H. D. Parker,	416 20			
Hall & Whipple,	4 35			
		1,194 75		
Committee on Election Returns:				
Of 1878 —				
H. D. Parker,	$113 10			
Hall & Whipple,	112 70			
		225 80		
Committee on Licenses:				
Of 1878 —				
Hall & Whipple,	$40 35			
H. D. Parker,	12 85			
Of 1879 —				
H. D. Parker,	13 75			
Hall & Whipple,	10 80			
		77 75		
Committee on Soldiers' Relief:				
Of 1878 —				
Hall & Whipple,	$27 25			
H. D. Parker,	13 15			
		40 40		
Carried forward,		$1,538 70	$1,506 48	$5,575,138 74

Brought forward,		$1,538 70	$1,506 48	$5,575,138 74
Clerical services for Committee on Election Returns,		90 00		
Flowers, death of Ald. Perkins,		36 00		
Testing boiler by order of the Committee on Steam Engines,		8 04		
Carriage-hire:				
Of 1878 —				
J. P. Barnard,	$40 00			
J. E. Maynard,	37 00			
R. T. Brooks,	50 00			
Car-fares,	33 55			
L. L. Howland,	10 00			
Of 1879 —				
J. P. Barnard,	11 00			
J. E. Maynard,	2 50			
		184 05		
Total for Board of Aldermen,			1,856 79	
COMMON COUNCIL.				
Annual dinner of the members of the Common Council of 1878, at the close of their term of service: H. D. Parker,	$399 60			
Refreshments:				
Of 1878 —				
Bailey's Hotel: dinner; visit to additional supply Water Works,	145 00			
Cigars: M. H. McElroy,	70 88			
H. D. Parker,	43 45			
Of 1879 —				
H. D. Parker,	47 70			
Hall & Whipple,	3 40			
		710 03		
Committee on Rules and Orders:				
Of 1879 —				
H. D. Parker,		16 80		
Carried forward,		$726 83	$3,363 27	$5,575,138 74

Brought forward,		$726 83	$3,363 27	$5,575,138 74
Carriage-hire:				
Of 1878 —				
J. P. Barnard,	$430 13			
J. E. Maynard,	297 75			
R. T. Brooks,	78 00			
Warner & Richardson,	16 00			
W. S. & G. O. Wiley,	16 00			
E. R. Webster,	10 00			
Geo. M. King,	16 00			
Car-fares,	75 63			
Of 1879 —				
J. P. Barnard,	330 50			
J. E. Maynard,	202 25			
W. R. Holt,	3 50			
		1,475 76		
51 Badges for Council of 1879, at $5 each,		255 00		
Total for Common Council,			2,457 59	
Total Contingent Funds, as per item No. 22 of Treasurer's account,				5,820 86

Deeds, Real Estate Advertising, etc.

Payments for advertising estates for non-payment of taxes and assessments, clerk-hire in writing descriptions, auction expenses and clerk-hire in preparing deeds of estates sold for non-payment of taxes and assessments; recording deeds and disclaiming estates.

Advertising,	$7,768 66	
Clerk-hire,	6,308 50	
Services rendered previous to Sept. 1, 1875, by Deputy Collectors (see Tax and other fees),	900 00	
Disclaimed deeds,	572 86	
Auction expenses,	552 73	
Recording,	444 15	
Deputy Collectors' expenses,	166 12	
Printing,	111 05	
Stationery,	66 98	
		16,891 05
Per item No. 23 of Treasurer's account,	$16,318 19	
Per item No. 111, 114, and 116 of Treasurer's account, in part,	572 86	
	$16,891 05	
Carried forward,		$5,597,850 65

Brought forward,			$5,597,850 65

East Boston Ferries.

Payments on account of running the ferries between the City proper and East Boston, including repairs of boats, drops, and buildings.

Salaries and wages: —			
H. B. Butler, clerk,	$1,966 66		
E. Brigham, Superintendent,	2,200 00		
Clerical services,	1,125 00		
Pilots,	8,640 00		
Engineers and firemen,	21,231 77		
Tollmen,	8,080 00		
Gatemen,	9,240 00		
Deck-hands and watchmen,	18,030 03		
Mechanics,	6,185 08		
Laborers,	5,272 04		
		$81,970 58	
Fuel,		32,633 29	
Repairs of boats,		13,391 34	
Repairs of buildings and drops,		8,258 50	
Gas,		4,744 80	
Water-rates and ice,		4,335 27	
Teaming, wheeling, and weighing coal,		4,082 46	
Rent of Sargent's wharf,		4,000 00	
Tools, iron, and hardware,		1,814 83	
Oil, waste, and supplies,		1,640 74	
Printing,		1,312 20	
New building, South ferry, S. Peterson, contractor,		800 00	
Dockage,		694 90	
Custom-House and Inspectors' charges,		664 83	
Chandlery,		583 81	
Henry W. Paine and Harvey N. Shepard, legal services before Supreme Judicial Court in matter of freeing ferries,		550 00	
Watering avenues,		540 00	
Damages to persons and property,		524 18	
Expressage,		257 80	
Tug-boats,		216 00	
Advertising,		208 33	
Furniture,		200 11	
Stationery,		152 71	
Rent of blacksmith's shop,		62 00	
Carried forward,		$163,638 68	$5,597,850 65

Brought forward,			163,638 68	$5,597,850 65
Expenses of Board of Directors:				
Excursion in harbor —				
H. Smith, caterer,	$349 26			
Music,	40 00			
Pilot,	20 00			
Use of chairs,	12 00			
		$421 26		
Refreshments, —				
H. C. Barnes,	$98 75			
J. B. Smith,	27 0			
		125 75		
Cigars, —				
Fay & Co.,	$22 00			
C. Brewer & Son,	12 00			
M. Forrester,	6 00			
		40 00		
Carriage-hire, —				
John Elms,		12 00		
			599 01	
Total for East Boston Ferries, as per item No. 24 of Treasurer's account,				164,237 69

Engineer's Department.

Payments on account of Civil Engineer's Department.

Salaries: — Joseph P. Davis, City Engineer,	$4,500 00		
Asst. Engineer, draftsmen, and assistants,	19,940 75		
		$24,440 75	
Stationery and drawing materials,		467 74	
Travelling expenses,		438 87	
Board of and shoeing horse and repairs of vehicle and harness,		354 74	
Washing and small supplies,		114 17	
Instruments and tools,		116 81	
Printing,		72 95	
Cloth and other material for binding plans,		67 90	
Books, newspapers, and photographs,		59 30	
Expressage and small items,		20 43	
Refreshments for Committee on Engineer's Department for 1878, Hall & Whipple,		4 40	
Total for Engineer's Department, as per item No. 25 of Treasurer's account,			26,158 06
Carried forward,			$5,788,246 40

Brought forward,			$5,788,246 40

English High and Latin School Buildings.

Continuation of payments on account of the construction of the buildings for the English High and Latin Schools, on land purchased for that purpose, bounded by Warren avenue, Dartmouth and Montgomery streets.

Contractors: — Norcross Bros., masonry,	$81,000 00		
Extra work to Jan. 1, 1879,	1,789 46		
		$82,789 46	
Sandstone, Norcross Bros.,	$43,500 00		
Extra work to Jan. 1, 1879,	798 82		
		44,298 82	
Framing: — Norcross Bros.,	$10,000 00		
Extra work to Jan. 1, 1879,	255 57		
		10,255 57	
Carpenter work in roof, Norcross Bros.,		5,500 00	
Roofing, John Farquhar's Sons,		9,500 00	
Terra-cotta work, S. E. Loring,		3,000 00	
Granite, F. G. Fuller, balance,	$3,000 00		
Extra work,	410 92		
		3,410 92	
E. B. Studley, Inspector,		1,225 00	
Advertising,		384 47	
Printing,		373 99	
Loam and filling,		235 50	
Watchman and janitor,		234 00	
Frames,		80 00	
Sidewalk,		79 00	
Designs for iron-work,		50 00	
Gas-fixtures for temporary building,		41 50	
Fuel and ice,		35 08	
Total for English High and Latin School Buildings, as per item No. 26 of Treasurer's account,			161,493 31

Evergreen Cemetery.

Payments as follows: —

Laborers,	$1,673 74	
Board of and shoeing horse,	256 09	
Carried forward,	$1,929 83	$5,949,739 71

Brought forward,		$1,929 83	$5,949,739 71
Tools and small items,		43 79	
Repairs,		31 80	
Plants,		23 00	
Total for Evergreen Cemetery, as per item No. 27 *of Treasurer's account,*			2,028 42

Fencing and Grading around Army and Navy Monument.

Payments for advertising for proposals, *Per item No.* 28 *of Treasurer's account.*			68 50

Fire-Alarm Telegraph.

Payments for carrying on the telegraph system of Fire Alarms.

Salaries: — John F. Kennard, Superintendent,	$2,300 00		
Operators and repairers,	10,735 73		
		$13,035 73	
Repairs,		2,099 69	
Chemicals,		752 24	
Wire,		494 32	
Instrument and repairs,		342 50	
Tools and hardware,		198 63	
Horse and wagon hire, car-fares and tolls,		193 92	
Bell and fixtures, Church-st. Church,		175 00	
Poles,		142 00	
Printing,		140 17	
Shoeing horses,		110 41	
Washing,		39 33	
Damages to roof,		24 85	
Stationery,		23 62	
Total for Fire-Alarm Telegraph, as per item No. 29 *of Treasurer's account,*			17,772 41

Fire Department.

Payments for this department, including inside repairs on Engine, Hook and Ladder, and Hose-Carriage Houses, exclusive of the Fire-Alarm system, viz.: —

SALARIES: —			
David Chamberlin, Commissioner,	$3,000 00		
Henry W. Longley, do.,	3,000 00		
Chas. H. Allen, do.,	3,000 00		
Carried forward,	$9,000 00		$5,969,609 04

Brought forward,	$9,000 00		$5,969,609 04
Frederick W. Smith, Jr., clerk,	1,700 00		
Wm. A. Green, Chief Engineer,	3,000 00		
District Engineers and Inspector,	16,500 00		
Call Engineers, enginemen, assistant enginemen and drivers, and officers and members of the various engine, hook and ladder, and hose companies,	332,098 46		
Clerks in office,	2,037 50		
		$364,335 96	
HORSES, ETC.,			
Hay, grain, and straw,	$13,378 18		
Shoeing,	3,425 37		
Purchase of horses,	3,345 00		
Harnesses and repairs,	1,499 95		
Horse and wagon hire,	205 10		
Medical attendance and medicine,	145 53		
		21,999 13	
Repairs of apparatus,		7,195 78	
Hose and repairs,		5,840 13	
Fuel for houses,	$4,569 23		
Engines,	1,093 12		
		5,662 35	
Gas,		4,319 62	
One second-class steam fire-engine, Manchester Locomotive Works,		3,200 00	
Repairs of houses,		3,118 61	
Furniture and bedding,	$541 80		
Washing,	2,076 78		
		2,618 58	
Oils and fluids for engines and lanterns; tools and supplies,		1,582 85	
Water-rates,		1,418 50	
Printing,		816 95	
Machinery for repair-shop,		582 67	
J. Raddin, on execution of court, for use of patent "elastic cushions,"		388 40	
Stationery,		322 39	
Damages,		299 91	
Expenses of detailed men,		272 26	
Fire-hats, badges, and buttons,		212 71	
Chemicals,		182 00	
Repairs of reservoirs,		146 82	
Carried forward,		$424,515 62	$5,969,609 04

Brought forward,		$424,515 62	$5,969,609 04
Watering streets,		106 70	
Custom-house and Inspectors' charges, fire-boat "Wm. M. Flanders,"		50 00	
Freights and small items,		26 89	
Travelling expenses of Commissioner Chamberlin, Engineer Green, and aid to Manchester and New York,		23 95	
Refreshments on fire-boat for Committee of 1878 and Commissioners,		3 90	
Hydrants and Reservoirs: — for use of water at fires,	$74,538 00		
Hydrants furnished and kept in order under direction Boston Water Board,	49,692 00		
		124,230 00	
			548,957 06
Per item No. 30 *of Treasurer's account,*		$548,949 56	
Add amount drawn by Auditor, but not paid,		7 50	
		$548,957 06	

Francis Street School-House.

Continuation of payments for the addition to this house, containing four rooms, heating apparatus and furnishing, and repairing old building.

Contractor, S. H. Tarbell, assignee,			695 00

Per item No. 31 *of Treasurer's account.*

Grammar School-House, Brighton District.

Payments for the erection of a two-story brick building with sandstone trimmings and granite underpinnings, on Cambridge street, Allston, including the furnishing, heating, and ventilating apparatus.

[Total cost of land and building, $56,276.74.]

Contractors: Masonry,			
Jos. Fagan,	$23,934 00		
Extra work,	2,102 67		
		$26,036 67	
Carpentry, Hancock & Greely,	$11,791 00		
Extra work,	869 31		
		12,660 31	
Sandstone, Crowley & Coughlan,	$3,518 00		
Extra work,	182 00		
		3,700 00	
Carried forward,		$42,396 98	$6,519,261 10

Brought forward,		$42,396 98	$6,519,261 10
Heating and ventilating, F. Tudor & Co.,	$3,050 00		
Extra work,	18 59		
		3,068 59	
Furniture,		2,259 16	
Boilers and setting,		1,399 21	
Fuel,		376 50	
Carpenter-work,		202 29	
Gates,		150 00	
Advertising,		96 00	
Extension of water-pipes,		79 70	
Plumbing,		73 04	
Lettering and small items,		49 73	
Printing,		31 67	
Total for Grammar School-house, Brighton District, as per item No. 32 of Treasurer's account,			50,182 87

Gramar School-House, Washington Village District.

Balance of payments for the erection of a two-story brick school-house, with sandstone trimmings, on Dorchester street.

[Total cost of land and building, $108,551 35.]

Contractors: F. Tudor & Co., balance for heating and ventilating,	$500 00		
Extra work,	50 00		
		$550 00	
G. L. Swett & Co., balance for copper-work,		128 15	
Furniture and furnishing,		475 37	
Carpenter-work,		288 81	
Iron-work,		104 84	
Fuel,		22 50	
Repairing roof, and small items,		20 71	
Total for Grammar School-house, Washington Village, as per item No. 33 of Treasurer's account,			1,590 38

Health Department.

Payments for this department include the expenses of sweeping the streets, collecting ashes and house offal.

Salaries and pay-rolls: —		
Geo. W. Foristall, Superintendent,	$3,000 00	
Clerks,	2,964 60	
Carried forward,	$5,964 60	$6,571,034 35

Brought forward,	$5,964 60		$6,571,034 35
Mechanics employed at the south yard: —			
Wages of six blacksmiths, two wheelwrights, two harness makers, two painters,	8,463 71		
Foremen,	4,550 00		
Watchmen and feeders,	4,211 96		
Drivers of prison carriages,	2,820 00		
Foremen of teams, drivers, and laborers, employed in collecting house offal and ashes,	144,814 66		
Foremen of teams, and sweepers, drivers, and laborers, employed in sweeping streets and removing street dirt,	83,262 75		
Drivers and laborers employed in cleaning cesspools,	12,940 50		
Total for salaries and wages,		$267,028 18	
Horses: —			
Grain,	$12,856 34		
Purchase of,	6,815 00		
Hay and straw,	5,836 23		
Medical attendance and medicine,	544 64		
Shoeing, other than work done by the department,	295 41		
Baiting and stabling horses,	59 90		
		26,407 52	
Materials, tools, etc., used in the workshops for manufacturing and repairing carts, wagons, harnesses, and shoeing horses, also in repairing buildings, viz.: —			
Iron, steel, axles, springs, horseshoes, nails, hardware,	$4,966 81		
Saddlery hardware, leather, and horse collars,	2,011 99		
Lumber, hubs, spokes,	1,975 37		
Paints and oils,	692 90		
Soft coal,	125 91		
		9,772 98	
Carried forward,		$303,208 68	$6,571,034 35

Brought forward,		$303,208 68	$6,571,034 35
East Boston: —			
Collecting ashes, per agreement, P. Morrison,	$5,934 00		
Collecting house offal, R. B. Carter,	2,000 00		
Ferry tolls,	255 00		
		8,189 00	
Repairs on stables and sheds,		1,290 15	
Water-rates and ice,		1,332 50	
Hoes, shovels, baskets, brooms, and buckets,		982 71	
Collecting house offal in West Roxbury District, contractor, A. Winchester,		900 00	
Gas,		616 61	
Hired team-work,		531 00	
Currycombs, brushes, and small supplies,		485 82	
Fuel,		442 10	
Printing,		282 80	
Clothing for men cleaning cesspools,		165 40	
Edward Carnes, for care and disposal of house offal, Charlestown District, one year,		150 00	
Stationery,		92 73	
Advertising,		77 71	
Furniture and washing,		32 72	
Damages and small items,		21 25	
Milk Inspection.			
Salaries: Henry Faxon, Inspector,	$1,350 00		
Assistant,	500 00		
Chemical analyses and small items,	234 87		
		2,084 87	
Expenses of Committees on Health: of 1878—May to January, 1879,—			
Refreshments:			
H. D. Parker,	$83 95		
Hall & Whipple,	78 65		
Carriage-hire:			
J. P. Barnard,	37 00		
J. E. Maynard,	8 00		
Of 1879 — Jan. to May —			
Refreshments:			
Hall & Whipple,	23 95		
		231 55	
Total for Health Department, as per item No. 34 of Treasurer's account,			321,117 60
Carried forward,			$6,892,151 95

Brought forward,			$6,892,151 95

Homeless Wanderers.

Payments for fitting up the old Mayhew School-House, Hawkins street, for the temporary accommodation of Homeless Wanderers; the use of said building having been granted by the City Council to the Board of Overseers of the Poor, for that purpose.

Alterations and repairs,	$4,242 72	
Furniture and furnishing,	1,466 78	
Employés,	620 00	
Wood,	306 25	
Subsistence supplies,	233 62	
Clothing,	112 50	
Tools and material for work,	102 95	
Printing and stationery,	97 85	
Fuel,	85 32	
Gas,	69 05	
Water-rates,	50 00	
Medical supplies,	24 40	
Total for Homeless Wanderers, as per item No. 35 *of Treasurer's account,*		7,411 44

Improved Sewerage.

Continuation of payments on account of providing an improved system of sewerage, under the order of the City Council of May 9, 1877.

Contractors: Sect. 1, main intercepting sewer, P. J. Condon,	$27,935 68		
Extra work,	147 85		
		$28,083 53	
Sect. 2, main intercepting sewer, P. J. Condon,		17,040 66	
Sect. 5, main intercepting sewer, Hoblitzell, Condon, & Hoblitzell,		14,233 65	
Sect. 6, main intercepting sewer, Clinton Beckwith,		22,399 42	
Sect. 1, Stony Brook, Myles Tierney,		25,136 29	
Sect. 3, west side intercepting sewer, Thomas McCann,	$14,542 96		
Extra work,	436 54		
		14,979 50	
Carried forward,		$121,873 05	$6,899,563 39

Brought forward,			$121,873 05	$6,899,563 39
Sect. 1, east side intercepting sewer, R. A. Malone,		$85,556 52		
Extra work,		1,144 49		
			86,701 01	
Sect. 1, South Boston intercepting sewer, S. Connelly & Son,			4,571 46	
Filling East Chester Park extension, New York & New England Railroad,		$4,361 18		
Sluiceway,		410 00		
Labor,		100 00		
			4,871 18	
Plans for pumping engines, E. D. Leavitt, jr.,			523 68	
Sects. 1 and 2 Back Bay sewer, work done under the supervision of the Committee on Improved Sewerage: —				
Laborers,		$63,606 84		
Cement and storage: —				
T. W. Hoxie & Co.,	$5,933 75			
J. B. White & Bros.,	3,866 25			
J. B. Moors & Co.,	2,480 00			
S. L. Merchant & Co.,	1,599 19			
Johnson & Wilson,	275 00			
R. G. Morse & Co.,	267 68			
A. C. Wellington,	48 85			
Gray's & Bartlett's wharves,	30 00			
		14,500 72		
Brick: —				
John Thresher,	$9,325 06			
Bay State Brick Co.,	5,212 90			
A. N. Clark,	2,970 05			
C. S. Hursh,	357 21			
A. C. Wellington,	2 00			
		17,867 22		
Tools and repairs, hardware and materials,		11,803 11		
Carried forward,		$107,777 89	$218,540 38	$6,899,563 39

Brought forward,		$107,777 89	$218,540 38	$6,899,563 59
Lumber and piles: —				
J. W. Leatherbee,	$3,708 54			
A. M. Stetson & Co.,	2,016 25			
E. B. James & Co.,	738 78			
Hiram Emery & Co.,	351 14			
McQuesten & Fogg,	76 88			
W. A. Norton,	54 00			
J. Cavanagh & Son,	35 00			
Smith & Townsend,	2 00			
		6,982 59		
Teaming,		4,858 15		
Gates and iron work, J. S. Newell & Co.,		3,003 27		
Engine, boiler, and pump,		1,600 00		
Fuel,		1,574 74		
Engine,		1,200 00		
Drain-pipe: —				
Fisk & Coleman,	$1,290 65			
T. W. Carter,	52 77			
		1,343 42		
Repaving streets,		815 76		
Engineer in charge, H. A. Carson,		2,375 00		
Assistants,		2,003 70		
Purchasing Agent and Paymaster, O. L. Shaw,		1,257 74		
			134,792 26	
Completion of Section 1, South Boston intercepting sewer, —				
Work done under the direction of the Committee of Improved Sewerage: —				
Laborers,		$20,094 30		
Tools and repairs, materials and use of machinery,		2,098 57		
Lumber,		1,572 51		
Brick,		1,316 00		
Teaming,		948 93		
Sand and cement,		553 55		
Carried forward,		$26,583 86	$353,332 64	$6,899,563 39

Brought forward,	$26,583 86	$353,332 64	$6,899,563 39
Fuel,	240 15		
Stone and gravel,	176 96		
Drain-pipe,	105 95		
		27,106 92	
Engineers and assistants,		25,454 71	
Work on Cochituate water-pipes,		1,967 99	
Office expenses: —			
Rent of rooms, No. 74 Tremont street,	$1,413 00		
Furniture,	64 52		
Office supplies,	55 21		
Gas,	15 46		
		1,548 19	
Printing and engraving,		1,851 29	
Expenses of City Engineer Jos. P. Davis to Europe, to examine sewerage works, including pay for services rendered him, and books,		1,551 59	
Tools, hardware, and work on test-pits and boring,		1,547 42	
Land damages,		1,000 00	
Rubber clothing,		799 03	
Engineers' expenses,		765 07	
Advertising,		750 80	
Work on railroad tracks where the sewer was built under,		735 58	
Water-rates,		676 17	
Work on sewer in Charles street,		530 52	
Manhole covers,		487 31	
Stationery,		462 81	
Travelling expenses of employés,		404 55	
Damages from unprotected trench,		200 00	
Repairs on buildings, and small items,		161 40	
A. H. Delamater & Co., work on Albany street,		150 58	
Repairing water fixtures,		128 65	
Flagman at railroad crossing, Crescent avenue,		127 50	
Removing sluices, Berkeley street,		100 00	
Repairs of drains, Charles street,		74 95	
Augustus Parker, services in connection with titles to estates on the "Calf Pasture,"		60 00	
Chemical analyses,		45 75	
Expenses of the Committees on Improved Sewerage, of 1878, from May to Jan., 1879:			
Refreshments: —			
Hall & Whipple,	$15 25		
Carried forward,	$15 25	$422,021 42	$6,899,563 39

Brought forward,	$15 25	$422,021 42	$6,899,563 39
H. D. Parker,	2 65		
Carriage-hire: —			
Of 1878, D. Wood,	10 00		
J. P. Barnard,	5 00		
J. E. Maynard,	5 00		
Of 1879, Jan. to May, Refreshments: —			
H. D. Parker,	26 85		
Of 1879, carriage-hire: —			
J. P. Barnard,	12 00		
J. E. Maynard,	12 00		
		88 75	
			$422,110 17
Per item No. 36 of Treasurer's account,		$421,710 97	
Add amount drawn by Auditor, but not paid,		399 20	
		$422,110 17	

Incidental Expenses.

Expenditures ordered by the City Council, to be charged to this appropriation, and others not chargeable to any other appropriation, including legal expenses; and claims against the City, recovered by Judgment in the Courts or allowed by the Committee on Claims.

FOURTH OF JULY.

Payments for celebrating the One Hundred and Second Anniversary of the Independence of the United States, July 4, 1878: —

Children's entertainments:			
Performers,	$1,187 00		
Rent of Tremont Temple, Music Hall, Odd Fellows', Wait's, Monument, Parker Memorial, Kennedy, Oakland, American, Institute, Gray's, Lyceum, Dorchester district; Lyceum, East Boston; Washington, Woods, Cockerill Building hall,	785 00		
Allowance to Warren-street chapel,	250 00		
Attendants and expenses,	287 52		
Furniture and cartage,	63 50		
		$2,573 02	
Carried forward,		$2,573 02	$7,321,673 56

Brought forward,			$2,573 02	$7,321,673 56
Regattas, expenses and prizes: —				
Rowing on Charles river:				
Prizes,	$1,400 00			
Use of barge and tug-boats,	140 00			
Rafts, buoys, boats and flags,	125 38			
Refreshments for sub-committee, J.B.Smith,	75 00			
		1,740 38		
Sailing in the Harbor, first race, July 4th:				
Prizes,	$570 00			
Boats and measuring,	70 00			
Refreshments for band,	10 50			
Expenses of sub-committee, —				
Refreshments:				
A. F. Copeland,	40 00			
Cigars, Chas. B. Perkins,	10 00			
	$700 50			
Second race, July 13:				
Prizes,	230 00			
		930 50		
			2,670 88	
Music, day and evening, including the national concert on the Common in the morning: —				
Bands,		$1,112 00		
Putting up and taking down and carting stands,		78 24		
			1,190 24	
Fire-works, Banfield, Forristall & Co.,			750 00	
Flying machine, Wm. McMahon,			500 00	
Printing,			332 40	
Oration in Music Hall: —				
Rent of hall,		$110 00		
Refreshments for singers,		63 00		
Car-fares,		55 00		
Music,		55 00		
Decoration,		10 00		
			293 00	
Carried forward,			$8,309 54	$7,321,673 56

Brought forward,		$8,309 54	$7,321,673 56
Ice-water, distributors, stands and ice,		205 67	
Rowing regatta, Jamaica Pond,		200 00	
Salutes,		200 00	
East Boston ferries, for free use for the day,		200 00	
Bell-ringing,		170 00	
Police: —			
Refreshments,	$128 30		
Use of boats,	24 00		
		152 30	
Stakes, flags and cartings,		66 25	
La Crosse club — prizes,		56 00	
Entertainment of Ravenswood club,		25 00	
Carriage-hire, J. P. Barnard,	$26 50		
J. E. Maynard,	23 50		
		50 00	
Total expenses July 4, 1878,		$9,634 76	
DAMAGE SETTLEMENTS.			
For judgments against the city, and settlements, by compromise or otherwise, of claims for damages sustained by individuals on account of accidents arising from defects in the highways,		13,340 17	
LEGAL EXPENSES.			
City Solicitor, for court fees and other legal expenses,	$3,492 83		
P. H. Sears, examining titles of Park lands,	1,700 00		
J. Lewis Stackpole, services and expenses,	1,543 75		
Proctor, Warren, & Brigham, services and expenses in Brighton cases,	1,067 60		
Thos. Wm. Clarke, services and expenses,	260 00		
Expenses contesting suit involving tax-title,	105 00		
Travelling expenses of police officers examining cases,	30 80		
		8,199 98	
SOUP.			
For furnishing soup to the poor from Jan. 1, 1879, to March 25, under authority of chap. 374 of the Acts of 1874.			
Carried forward,		$31,174 91	$7,321,673 56

Brought forward,		$31,174 91	$7,321,673 56
Cooks,	$903 00		
Meats and fish,	628 24		
Groceries,	361 40		
Vegetables,	333 97		
Fuel,	199 22		
Rents,	147 00		
Expressage,	104 70		
Utensils and repairs,	52 83		
Printing and stationery,	17 30		
		2,747 66	
GRAND ARMY DECORATIONS.			
Allowed to Posts Nos. 7, 11, 15, 23, 26, 32, 68, 92, 113, 125, 134, and 149 Grand Army of the Republic, and the N. P. Banks Veteran Army and Navy Union, on account of decorating graves of Union soldiers, May 30, 1878, $200 each,		2,600 00	
SEVENTEENTH OF JUNE, 1878.			
Expenditures incurred in celebrating the one hundred and third anniversary of the Battle of Bunker Hill.			
Allowance to Military,	$300 00		
Bands of music,	247 00		
Decorations and flags,	135 00		
Calcium light,	75 00		
Refreshments for police,	75 00		
Care and cartage of music-stands and oil,	32 49		
Bell-ringing,	18 00		
Advertising,	15 00		
Damage to chimney,	4 00		
		901 49	
TABLET CHRIST CHURCH.			
F. L. Gilman & Co., stone, labor and teaming,	$350 00		
Norcross Bros., cutting and setting tablet,	488 39		
		838 39	
FREE CONCERTS.			
Bands of music,	$1,115 00		
Labor on stands and cartage,	84 91		
		1,199 91	
S. F. McCleary, Treasurer of the Franklin Fund, one year,		200 00	
Postage, cartage and small items,		195 98	
Carried forward,		$39,858 34	$7,321,673 56

Brought forward,		$39,858 34	$7,321,673 56
COMMISSION ON PAUPERISM: —			
Clerical expenses,	$98 44		
Travelling expenses and postages of Commission,	59 35		
		157 79	
Messenger service and repairs on telegraph lines connecting with City Hall,		148 62	
Recording papers,		132 00	
Bell-ringing Washington's birthday anniversary, Feb. 22, 1878,		120 00	
Reimbursing paymaster for an amount erroneously paid,		104 88	
			40,521 63
Per item No. 27 of Treasurer's account,		$40,519 63	
Add amount drawn by Auditor, but not paid,		2 00	
		$40,521 63	

Inspection of Buildings.

Payments of salaries of Inspector and Assistant Inspectors of Buildings, and expenses incident to carrying on said department.

Salaries: — John S. Damrell, Inspector,	$2,800 00		
Assistant Inspectors,	8,645 83		
Clerk,	1,800 00		
Examiner,	267 00		
Assistant Clerks,	1,797 77		
		$15,310 60	
Printing,		958 31	
Board of and shoeing horse, and repairs of vehicle and harness,		453 87	
Stationery,		439 01	
Car-fares and tolls,		360 00	
Securing unsafe building and sign,		190 32	
Surveyors,		85 00	
Expenses of Committees on Inspection of Buildings — of 1878, — May to January, 1879 — Refreshments, H. D. Parker,	$66 60		
Hall & Whipple,	14 75		
Carriage-hire, J. P. Barnard,	3 00		
Of 1879, January to May, — Refreshments, Hall & Whipple,	17 50		
Carried forward,	$101 85	$17,797 11	$7,362,195 19

Brought forward,	$101 85	$17,797 11	$7,362,195 19
H. D. Parker,	18 75		
Carriage-hire, J. P. Barnard,	6 00		
J. E. Maynard,	8 00		
		134 60	
Total for Inspection of Buildings, as per item No. 38 of Treasurer's account,			17,931 71

Interest and Premium.

Amount paid this year for interest on the City Debt, including the exchange on London, and the premium on the gold with which part of this interest was paid,			1,666,754 56

Per item No. 100 *of Treasurer's account.*

[*This item of Interest and Premium does not include any charge for interest on the "Water Loans," that interest being charged to Cochituate Water Works and Mystic Water Works.*]

Lamps.

Payments for carrying on the Lamp Department, as follows (see Appendix) :—			
Gas for street lamps, viz. : —			
Boston Gas Light Co.,	$120,208 57		
Roxbury do.,	55,677 60		
Dorchester do.,	40,833 89		
South Boston do.,	30,152 34		
Charlestown do.,	28,025 29		
Jamaica Plain do.,	20,254 23		
East Boston do.,	19,927 13		
Brookline do.,	16,683 21		
		$331,762 26	
Oil for the oil lamps in the City proper, Boston Highlands, South and East Boston, West Roxbury and Brighton districts,		6,060 88	
Lamplighters — for lighting and cleaning lamps, viz. : —			
City proper, gas,	$22,938 28		
Roxbury district, do.,	11,170 90		
Dorchester dist., do.,	7,186 01		
South Boston, do.,	4,862 03		
Charlestown dist., do.,	4,512 86		
West Roxbury dist., do.,	3,316 62		
East Boston, do.,	3,210 80		
Carried forward,	$57,197 50	$337,823 14	$9,046,881 46

Brought forward,	$57,197 50	$337,823 14	$9,046,881 46
Brighton dist., do.,	2,763 85		
City proper, South and East Boston, oil,	9,051 30		
West Roxbury dist., oil,	5,722 08		
Dorchester dist., do.,	4,542 63		
Brighton dist., do.,	2,993 21		
		82,270 57	
Underground service-pipes which are laid by the gas companies, viz.: —			
Boston,	$2,858 56		
Charlestown,	891 80		
Dorchester,	511 81		
Roxbury,	424 33		
South Boston,	337 27		
Brighton,	237 96		
East Boston,	210 52		
West Roxbury,	179 08		
		5,651 33	
Repairs of lanterns: —			
Labor,	$3,736 50		
Materials,	1,077 17		
Fuel,	42 72		
Gas,	48 32		
		4,904 71	
Horses, etc.: —			
Wagons and repairs,	$676 59		
Feed,	625 40		
Harnesses and repairs,	272 64		
Horse, purchase of,	250 00		
Shoeing,	190 33		
		2,014 96	
Oil-burners, fixtures, and supplies,		1,994 62	
Gas-burners, tips, cocks, and pipes, including putting up,		1,908 51	
Lamp-posts, brackets, and post-heads: —			
Castings, posts,	$48 55		
Wrought-iron brackets, including labor,	1,206 85		
		1,255 40	
Street signs and numbers,		546 40	
Ladders, torches, and tools,		376 28	
Printing,		313 79	
New Lanterns: —			
Fixtures,	$156 50		
Labor,	81 25		
Materials,	29 93		
		267 68	
Stationery,		163 45	
Carried forward,		$439,490 84	$9,046,881 46

Brought forward,		$439,490 84	$9,046,881 46
Repairs on shop,		111 87	
Tolls,		68 08	
Salaries: Geo. H. Allen, Superintendent,	$2,800 00		
Clerk-hire,	800 00		
		3,600 00	
Expenses of Committees on Lamps:			
Refreshments: —			
Of 1878, H. D. Parker,	$6 55		
Carriage-hire of 1878: —			
J. P. Barnard,	29 00		
J. E. Maynard,	10 00		
Of 1879, Refreshments, H. D. Parker,	20 35		
		65 90	
Total for Lamps, as per item No. 39 of Treasurer's account,			443,336 69

Law Department.

Payments for salaries of Solicitor, Assistants and Clerks, and other expenses of this department.

[See Legal Expenses, amounting to $8,199.98, page 95; Additional Supply of Water, page 47, $37,322.86, and Mystic Sewer, page 103, $134.90.]

Salaries: — John P. Healy, City Solicitor,	$5,000 00		
Charles F. Kittredge, Assistant do.,	3,000 00		
Henry W. Putnam, do. do., to Oct., 1878,	1,300 00		
James R. Carret, do. do.,	2,000 00		
Edw. P. Nettleton, do do.,	2,350 00		
C. L. B. Whitney, from Oct. 1, 1878,	1,050 00		
Fisher Ames, clerk,	1,500 00		
		$16,200 00	
Clerical services,		3,000 00	
Messenger,		240 00	
Printing,		208 03	
Stationery,		152 42	
Use of Conveyancers' Index,		20 00	
Total for Law Department, as per item No. 40 of Treasurer's account,			19,820 45

Liquor License Expenses.

Payments of salaries of Commissioners, Clerks and officers, and other expenses attendant on enforcing the license act of 1875.

Salaries: — Commissioners, — Thos. J. Gargan, to July 8, 1878,	$271 92		
Carried forward,	$271 92		$9,510,038 60

Brought forward,	$271 92		$9,510,038 60
Henry Walker, do.,	271 92		
Samuel A. B. Abbott, do.,	271 92		
		$815 76	
John H. Burke, Clerk of the Board, to July 8, 1878,		407 88	
Clerk-hire,		1,992 12	
Police officers, specially detailed,		17,950 00	
Travelling and other expenses of officers,		561 65	
Office expenses: —			
Rent,	$1,437 50		
Furniture,	457 07		
Janitor,	389 00		
Repairs,	296 80		
Ice and small items,	32 38		
		2,612 75	
Printing,		923 24	
Stationery,		432 64	
Advertising,		230 08	
Rent of store-house,		88 00	
Carriage-hire for Commissioners,		8 00	
Expenses of issuing licenses and enforcing the law,		$26,022 12	
City Clerk's office, clerical services,	$900 00		
Printing and stationery,	94 82		
		994 82	
Collector's office, clerical services,	$300 00		
Printing,	35 39		
		335 39	
		$27,352 33	
Paid State of Massachusetts, being one-quarter of receipts for licenses,		55,316 00	
			82,668 33
Per item No. 41 *of Treasurer's account,*		$27,352 33	
Per item No. 103 *of Treasurer's account,*		55,316 00	
		$82,668 33	

Markets.

Payments on account of Faneuil Hall Market, and the market in Faneuil Hall building, exclusive of those for the repairs on the buildings, which are charged to Public Buildings.

Salaries: —			
George E. McKay,	$2,200 00		
Deputy Superintendent,	1,300 00		
Carried forward,	$3,500 00		$9,592,706 93

Brought forward,	$3,500 00		$9,592,706 93
Weigher,	720 00		
Watchmen,	3,285 00		
		$7,505 00	
Gas,		1,326 60	
Watchman's clock,		230 00	
Yellow metal funnel,		180 00	
Repairs,		133 27	
Electric strikers,		80 00	
Water-rates,		67 50	
Printing and stationery,		45 64	
Brooms and small supplies,		31 52	
Fuel,		29 70	
Stove,		29 00	
			9,658 23
Per item No. 42 *of Treasurer's account,*		$9,428 23	
Add amount drawn by Auditor, but not paid,		230 00	
		$9,658 23	

Mount Hope Cemetery.

Payments for carrying on and improving grounds.

Salary of Superintendent, Samuel A. B. Bragg,	$1,791 66		
Wages of laborers,	15,013 17		
		$16,804 83	
Repairs and alterations,		1,124 02	
Horses, etc.: —			
Feed,	$526 39		
Repairs of vehicles,	248 87		
Shoeing,	242 13		
Repairs of harnesses,	89 94		
		1,107 33	
Manure,		1,072 75	
Stone-posts and numbers,		581 51	
Allowance for running an omnibus during the summer season, connecting with horse-cars, for the accommodation of the public,		545 00	
Seeds, plants, and trees,		497 77	
Furniture,		262 05	
Fuel,		256 30	
Tools and hardware,		215 72	
Flower-pots and mats,		157 76	
Printing,		148 79	
Decorations, May 30, 1878,		125 00	
Stationery and advertising,		97 07	
Car-fares,		81 25	
Carried forward,		$23,077 15	$9,602,365 16

Brought forward,		$23,077 15	$9,602,365 16
Water-rates,		70 75	
Land purchased, about two acres, and buildings, on Berry street, adjoining cemetery,		4,500 00	
Refreshments for Trustees and Committee of 1878, Wm. Tufts,	$34 00		
Carriage-hire: —			
J. E. Maynard,	16 00		
J. P. Barnard,	8 00		
		58 00	
Total for Mount Hope Cemetery, as per item No. 43 of Treasurer's account,			27,705 90

Mystic Sewer.

Payments for the construction of a sewer in the Mystic Valley, authorized by act of the Legislature, to divert from the streams flowing into Mystic Pond any sources of pollution.

Damages,	$6,122 33	
Laborers,	8,321 79	
Drain-pipe,	2,695 09	
Engineers,	1,475 00	
F. H. Tarbox, Superintendent,	1,159 25	
Tools, hardware, and use of machinery,	973 06	
Car-fares of employés,	906 00	
Brick,	772 87	
Teaming,	753 87	
Filling and loam,	608 10	
Cement,	596 26	
Clerk-hire,	373 33	
Lumber,	222 84	
Freights,	138 55	
F. M. Esty, legal expenses,	134 90	
Stone,	90 08	
Repairs of concrete walks,	47 85	
Rent of building, stationery, and small items,	47 15	
Engineers' expenses,	40 35	
Fuel,	20 51	
Carriage-hire,	9 75	
	$25,508 93	
Carried forward,	$25,508 93	$9,630,071 06

Brought forward,		$25,508 93	$9,630,071 06
Amount paid to Board of Commissioners on the Sinking Funds, by order of City Council, being amount in excess of needs,		75,000 00	
			100,508 93
Per item No. 44 *of Treasurer's account,*		$25,508 93	
Per item No. 96 *of Treasurer's account in part,*		75,000 00	
		$100,508 93	

Mystic Water Works.

Payments on account of carrying on the Mystic Water Works and the interest on the outstanding Mystic Water Works Loans, New Force Main; also the amount paid to the Mystic Water Works Sinking Fund, being the excess of revenue over expenditures.

Salaries: —			
Albert Stanwood, commissioner,	$3,000 00		
Joseph H. Caldwell, clerk,	2,250 00		
Assistant clerks,	1,193 34		
Charles H. Bigelow, Superintendent,	1,800 00		
Assistant Superintendent,	1,300 00		
Bernard Borns, engineer,	1,200 00		
Inspectors,	1,866 00		
Laborers,	28,258 68		
		$40,868 02	
New Force Main: —			
Pipe,	$17,099 60		
Laborers,	5,177 37		
Teaming,	665 40		
Car-fares of employés,	630 00		
Gate,	600 00		
Inspection of pipe,	265 00		
Land,	200 00		
Wharfage,	149 70		
Tools, materials, and small items,	95 89		
		24,882 96	
Fuel,		16,083 32	
Repairs on buildings, engines, pumps, grounds, and pipes: —			
Ordinary,	$4,742 26		
Pipe-box, Chelsea Bridge, contractors, Boynton Bros.,	840 23		
		5,582 49	
Carried forward,		$87,416 79	$9,730,579 99

Brought forward,		$87,416 79	$9,730,579 99
Hydrants and gates,		3,286 98	
Cochituate Water Works, for collecting water-rates in East Boston,		2,500 00	
Castings,		2,104 46	
Lead and lead pipe,		1,940 62	
Iron, steel, tools, and hardware,		1,846 59	
Teaming, freights, and storage,		1,013 80	
Meters and repairs,		1,072 94	
Horses, etc: —			
Feed,	$545 90		
Repairs of wagons,	405 78		
Repairs of harnesses,	264 10		
Shoeing and veterinary service,	201 78		
Purchase of,	150 00		
		1,567 56	
Oils,		711 55	
Rents and wharfage,		563 50	
Printing,		515 69	
Geo. B. Ager, for establishing a new system of accounts (see Cochituate Water Works),		250 00	
Stationery,		217 72	
Advertising,		183 77	
Copying valuation lists of Charlestown, Chelsea, and Somerville,		140 00	
Car-fares of employés,		126 15	
Office expenses,		110 60	
Gas,		66 30	
Analyses,		50 00	
Taxes,		33 55	
Watering street, and small items,		28 00	
		$105,746 57	
Interest on outstanding loans,		68,027 50	
Proportions of water-rates, paid under contracts,		23,794 62	
Amount to Mystic Water Works Sinking Fund,		71,132 41	
Total for Mystic Water Works, as per items of Treasurer's account,			268,701 10
No. 45,		$105,746 57	
No. 102,		68,027 50	
No. 104,		23,794 62	
No. 96 in part,		71,132 41	
		$268,701 10	
Carried forward,			$9,999,281 09

Brought forward,			$9,999,281 09

New Boiler House, Jail.

Payments for constructing a one-story building, with granite underpinnings, connected with the Jail, for the purposes of a boiler-house and kitchen, and new boilers.

Contractor, Wm. H. Sayward, mason,	$3,670 00		
Extra work,	927 81		
		$4,597 81	
Iron-work,		2,705 83	
Two boilers, Whittier Machine Co.,		1,139 00	
Lowering and reconstructing guard-room floor,		1,014 58	
Piping,		137 08	
Drain-pipe and brick,		70 70	
Locks,		26 00	
Total for New Boiler-House, Jail, as per item No. 46 of Treasurer's account,			9,691 00

Northampton-Street District.

Payments for land, care and repairs of buildings surrendered by former owners on Harrison Avenue, etc., and other expenses.

Land,		$41,980 50	
Repair of buildings,		5,171 14	
Water-rates,		1,170 00	
Removing night-soil,		739 00	
Filling,		148 50	
Sounding,		27 75	
Car-fares,		24 00	
Printing and small items,		17 52	
Fuel,		11 73	
Total for Northampton-street district, as per item No. 47 of Treasurer's account,			49,290 14

Old Claims.

For sundry bills which had been audited and allowed in former years, but were not paid until the present financial year,			1,401 02
Per item No. 106 of Treasurer's account.			

Overseers of the Poor.

Payments to the Treasurer of the Overseers of the Poor and for the maintenance of the Temporary Home for the Destitute, Chardon street, which is under the charge of the said Board.

Carried forward,			$10,059,663 25

Brought forward,			$10,059,663 25
Temporary Home: — Salaries of Superintendent and assistants,		$1,832 32	
Subsistence supplies,		4,070 14	
Gas,		294 57	
Water-rates and ice,		147 42	
Fuel,		139 80	
Furniture,		128 31	
Clothing and bedding,		119 99	
Medical expenses,		70 55	
Stationery,		55 62	
Repairs,		52 98	
Travelling expenses and small items,		42 36	
Watering street,		37 50	
Printing,		33 50	
Total expenditures on account of Temporary Home,		$7,025 06	
Treasurer of the Board, upon requisitions drawn by the Board of Overseers of the Poor,		95,000 00	
Total for Overseers of the Poor, as per item No. 48 *of Treasurer's account,*			102,025 06
The accounts of said Board, as made up for the year 1878–79, stand as follows, viz.: —			
Balance on hand, May 1, 1878,		$4,819 27	
Received from City Treasurer, on account, —			
Overseers of the Poor, $102,025 06			
Homeless Wanderers, 7,411 44			
	$109,436 50		
From other cities and towns, and from the State,	28,900 53		
From occupants of Charity Building,	520 49		
Sundry persons, for burials,	224 00		
Cash from State Aid Paymaster for advances to indigent soldiers and sailors,	245 90		
From estate of a deceased pauper,	3 95		
		139,331 37	
		$144,150 64	
Carried forward.			$10,161,688 31

Brought forward,			$10,161,688 31
Expended for the benefit and special relief of those poor persons in the different wards of the city, who are proper objects for such assistance, transportation, etc.,	$62,239 24		
Paid sundry cities and towns for relief of Boston poor,	10,483 64		
Office expenses,	17,342 63		
Expenses Temporary Home,	7,025 06		
Lodge for wayfarers,	7,411 44		
Expenses Charity Building,	4,334 61		
Paid into the City Treasury,	29,895 87		
Balance, April 30, 1879,	5,418 15		
		$144,150 64	

[For details of these items see annual report of said Board to the City Council.]

Park Department.

Payments of expenses incurred by the Park Commissioners, appointed under an act of the Legislature, approved May 6, 1875, *and accepted by the people June* 9, 1875.

Clerk-hire,	$1,800 00	
Fred Law Olmsted, advisory landscape architect,	1,500 00	
Hermann Grundel, for plan for laying out the "Back Bay Park,"	500 00	
Messenger,	262 00	
Engineering expenses,	148 05	
Printing, stationery, and office expenses,	89 95	
Total for Park Department, as per item No. 49 *of Treasurer's account,*		4,300 00

Paving, Grading, and Repairing Streets.

Payments under this head are for grading, paving, and keeping in repair the streets and accepted thoroughfares of the city.

Carried forward,	$10,165,988 31

Brought forward,				$10,165,988 31
SALARIES AND PAY-ROLLS.				
Charles Harris, Superintendent,		$3,400 00		
Clerks in Superintendent's office,		5,818 00		
Foremen,		11,508 34		
Patch-pavers,		12,043 63		
Inspectors,		1,057 10		
Laborers,		295,306 55		
James M. Keith, attorney, on execution of court, for laborers' claims for work done in West Roxbury prior to annexation,		6,862 24		
			$335,995 86	
Paving materials:				
Stone blocks: —				
Cape Ann Granite Co.,		$18,048 00		
Lanesville Granite Co.,		15,402 29		
House of Industry,		6,301 75		
H. B. Ellis,		1,426 71		
		$41,178 75		
Edge-stone and cesspool curb:				
Cape Ann Granite Co.,	$17,967 91			
House of Industry,	3,012 45			
John Turner & Co.,	1,881 55			
Wm. Hogan,	920 34			
Jas. W. Kidney,	875 57			
Payson & Co.,	589 28			
George Carbis,	493 50			
S. B. Swett,	15 00			
		25,755 60		
Brick:				
J. Thresher,	$6,524 21			
E. A. Foster,	5,721 88			
O. S. Foster,	1,801 77			
Job A. Turner,	641 43			
Jas. Dana,	370 87			
D. Washburn,	168 00			
R. R. Wiley,	95 90			
J. Turner & Co.,	89 12			
H. Crafts' Sons,	87 50			
Car'd forw'd,	$15,500 68	$66,934 35	$335,995 86	$10,165,988 31

Br't forw'd,	$15,500 68	$66,934 35	$335,995 86	$10,165,988 31
C. S. Hursh,	70 00			
G. H. Frost,	64 00			
		15,634 68		
Beach gravel: J. M. Johnson,		11,108 90		
Flagging: T. W. Carter,	5,244 16			
Baldwin & Emerson,	3,756 70			
		9,000 96		
Lumber: —				
George Curtis,	$1,966 39			
Wm. Curtis,	1,526 88			
C. E. Dearborn,	1,000 90			
J. P. Shaw,	773 21			
A. M. Stetson & Co.,	605 99			
C. A. Shepard & Howe,	701 96			
H. N. Clark,	448 00			
A. A. Hall,	299 00			
N. M. Eugley & Co.,	239 33			
Cross & Gilman,	206 76			
Furber & Bailey,	133 29			
E. B. James & Co.,	131 36			
John W. Leatherbee,	100 36			
G. Fuller & Son,	77 40			
Glendon Co.,	48 20			
J. G. & N. G. Gooch,	43 81			
McQuesten & Fogg,	37 70			
Jos. Goodnow,	18 21			
J. F. Paul & Sons,	16 72			
A. Waterman,	5 62			
		8,381 09		
Stone for crushing, etc.,		4,681 49		
Sand and cement,		2,834 29		
Drain-pipe and cesspool grates,		392 68		
			118,968 44	
Contractors and mechanics, for construction and repairs of streets, bridges, walls, cesspools, fences, and plank sidewalks, viz.: —				
Carried forward,			$454,964 30	$10,165,988 31

Brought forward,		$454,964 30	$10,165,988 31
Carpenters, masons, and laborers, cesspools, walks, fences, and walls,	$2,963 92		
Rebuilding Dartmouth-street bridge: Geo. H. Cavanagh, masonry, $34,400 00			
Extra work, 1,500 75			
$35,900 75			
Keystone Bridge Co. Iron bridge, 22,227 00			
Extra work, 291 05			
	58,418 80		
Albany-st. bridge repairs,	562 26		
Berkley-street bridge, over Boston & Albany R.R.,	2,328 86		
Berkeley-street bridge, over Boston & Providence R.R.,	6,794 79		
Ferdinand-street bridge,	435 69		
Newton-street bridge,	2,235 49		
Shawmut-avenue bridge,	1,631 49		
		75,371 30	
Teaming other than done by the department,		56,892 87	
Gravel, earth, stone chips, and ashes, for filling and grading,		43,502 75	
Watering various macadamized streets, to preserve roadway; in all but few cases the abutters thereon contributed towards the object,		13,611 85	
Master pavers: for paving, setting edge-stones, laying concrete side and cross walks: —			
W. W. Averill and others, asphalt, Columbus ave.,	$4,368 33		
Devlin, O'Brien & Brennan,	3,771 73		
Payson & Co.,	3,046 13		
J. Turner & Co.,	1,951 95		
M. Hughes & Co.,	1,440 76		
Sullivan & Tobin,	1,375 46		
J. W. Kidney,	577 37		
John Lynch & Co.,	320 82		
Gore & Woodward,	205 31		
James Moore,	161 50		
Charles F. Dudley,	153 13		
Simpson Brothers,	72 75		
		17,445 24	
Carried forward,		$661,788 31	$10,165,988 31

Brought forward,		$661,788 31	$10,165,988 31
Iron, steel, tools, and hardware, including repairs of tools,	$7,165 97		
Repairs of stone-crushers and engines,	1,073 48		
Powder and fuse,	1,357 50		
Coal, hard,	1,191 07		
Coal, soft,	226 20		
Oil,	333 30		
		11,347 52	
Stables:			
Hay, grain and straw,	$6,924 76		
Carts, wagons, rollers, and repairs,	1,398 52		
Shoeing,	947 88		
Harness work and stable supplies,	842 73		
Veterinary attendance and medicine,	229 41		
Horse, purchase of,	175 00		
		10,518 30	
Grade damages:			
Foster street, Brighton district,	$1,068 57		
Boston street, relocation,	700 00		
Fort avenue,	200 00		
Sumner street, Dorchester,	150 00		
Oak place, West Roxbury district,	65 00		
Norfolk avenue,	50 00		
Mather street,	25 00		
		2,258 57	
Wharfage and rents,		2,249 29	
Water-rates,		1,512 50	
Advertising,		1,091 23	
Boston and Providence and Boston and Albany Railroads, for land for abutment Dartmouth-street bridge,		958 75	
Street signs and numbers,		767 50	
Removing snow from streets,		740 50	
Stationery,		359 09	
Gas,		232 86	
Printing,		224 21	
Soundings, A street,		167 21	
Telephone line to Charles street, rental and repairs,		168 00	
Car-fares and tolls,		132 57	
Carried forward,		$694,516 41	$10,165,988 31

Brought forward,		$694,516 41	$10,165,988 31
Travelling expenses of Engineer to Pittsburgh,		125 00	
Repairs of buildings, and small items,		104 75	
Expenses of Committee on Paving — of 1878 — May to Jan., 1879,			
Refreshments,—			
H. D. Parker,	$33 05		
Hall & Whipple,	1 65		
Carriage-hire, — J. P. Barnard,	101 00		
J. E. Maynard,	18 00		
Henry Beckwith,	16 00		
Theo. Thaxter,	9 00		
Of 1879,— Refreshments,			
H. D. Parker,	11 75		
		190 45	
			694,936 61
Per item No. 50 *of Treasurer's account,*		$694,924 11	
Add amount drawn by Auditor, but not paid,		12 50	
		$694,936 61	

Police Department.

Payments under this head include the salaries of the Commissioners, Officers, Members, and all other expenses of the department, including interior repairs of Station-houses.

[The department was placed under charge of a Board of Police Commissioners, pursuant to authority of Chap. 244 of the Acts of 1878, consisting of Henry S. Russell, Samuel R. Spinney, and James M. Bugbee, which was organized July 8, 1878, by the choice of Henry S. Russell as chairman. Jas. H. Howard was elected permanent clerk, August 5, 1878.]

SALARIES.

Commissioners, Henry S. Russell, from July 8th, 1878,	$2,380 34	
Samuel R. Spinney, do.,	2,197 26	
James M. Bugbee, do.,	2,197 26	
Clerk to Commissioners, J. H. Burke, *pro tempore*, Aug. 1 to 4,	16 13	
James H. Howard, from Aug. 5,	983 87	
Edward H. Savage, Chief, to Oct. 21, 1878,	1,827 42	
Samuel G. Adams, Superintendent from Oct. 21, 1878,	1,330 65	
Carried forward,	$10,932 93	$10,860,924 92

Brought forward,		$10,932 93	$10,860,924 92
James Quinn, Deputy Chief, to Oct. 21,		1,273 65	
Cyrus Small, Deputy Superintendent, from Oct. 21,		1,026 35	
Clerk to Supt. H. N. Follansbee,		1,500 00	
Fifteen Captains (each $4.00 per day),		21,867 50	
Thirty-one Lieutenants (each $3.50 per day),		41,557 25	
Thirty-seven Sergeants (each $3.25 per day),		47,418 95	
Day and Night Officers ($2.50 to $3.00 per day),		610,527 78	
Inspectors from Oct. 21,		3,775 00	
Inspector of Hacks,		1,384 50	
Inspector of Wagons,		1,384 50	
Inspector of Intelligence Offices,		1,384 50	
Inspector of Pawnbrokers,		1,384 50	
Officers at City Prison,		5,110 00	
Stewards at various Station-houses,		7,088 00	
Services of those members of the regular police who are stationed at theatres, or other places of public amusement or business,[1]		5,100 21	
Edward H. Savage, probation officer from Nov. 21, 1878,		590 50	
Total for salaries,		$763,306 12	
Horses, etc.:			
Board,	$6,051 69		
Purchase of,	1,600 00		
Buggy, wagon, sleigh, and repairs of vehicles,	677 53		
Shoeing,	622 01		
Harness and repairs of saddles and harnesses,	521 27		
Veterinary attendance,	72 11		
		9,544 61	
Gas,		8,961 00	
Fuel,		4,172 63	
Furniture and furnishing,		2,823 15	
Printing,		2,743 11	
Conveying prisoners from station-houses to city prison — by the Health Department,		2,124 00	
Repairs and renewals of telegraph and telephones and rentals,		2,022 67	
Carried forward,		$795,697 29	$10,860,924 92

[1] These services are charged to the parties so benefited; the amounts are collected weekly by the Superintendent of Police, and are by him paid to the City Collector monthly, to the credit of the Police Department.

Brought forward,		$795,697 29	$10,860,924 92
Stationery,		1,936 81	
Badges, buttons, wreaths, and gloves,		1,637 10	
Repairs on buildings,		1,510 60	
Medical attendance and medicine furnished sick and injured persons,		1,505 65	
Carriage and wagon hire, used in the conveyance of prisoners and injured persons,		1,254 71	
Water-rates and ice,		1,203 25	
Food for prisoners and lodgers,		1,109 81	
Washing and small supplies,		1,078 23	
Travelling and other expenses of officers,		870 91	
Clubs and belts,		623 75	
Ropes, chains, and stakes required for closing streets for restraining crowds, carting, putting up and removing same; care and repairs,		519 47	
Repairs on steamer "Protector,"		515 84	
Advertising,		257 50	
Photographs of suspicious persons,		190 30	
Rent of lodging-rooms and storehouse,		171 25	
Refreshments for officers,		97 77	
Fees of counsel and expenses in suits against officers,		93 26	
Watering streets,		77 00	
Custom House and Inspectors' charges,		65 00	
Allowances to officers for clothing torn or destroyed,		32 50	
Summoning witnesses and small items,		11 90	
Expenses of the Committee on Police of 1878, May to August, 1878: —			
H. D. Parker,	$82 05		
Hall & Whipple,	3 40		
Carriage-hire, J. E. Maynard,	10 00		
		95 45	
			810,555 35
Per item No. 51 *of Treasurer's account,*		$810,507 46	
Add amount drawn by Auditor, but not paid,		47 89	
		$810,555 35	
Carried forward,			$11,671,480 27

Brought forward,			$11,671,480 27

Primary School-House, Polk St.

Payments for building a two-story brick building, with sandstone trimmings and granite underpinnings, on Polk street, Charlestown district.

Contractors: — Masonry, —			
Donahue Bros.,		$12,000 00	
Carpentry, Murphy Bros.,		4,250 00	
Heating apparatus, W. E. Bartlett,		1,000 00	
Inspection, F. B. Bogan,		712 00	
Building vaults, drains, cesspools, and fence-walls,		651 63	
Ventilators,		486 00	
Moving buildings,		145 00	
Fuel,		122 75	
Printing and advertising,		77 57	
Iron-work,		27 49	
Total for Primary School-House, Polk street, as per item No. 52 of Treasurer's account,			19,472 44

Primary School-House, Sherwin District.

Balance of payments for the erection of a two-story brick structure, with sandstone trimmings, on Weston street.

[Total cost of building, $39,912.77.]

Contractors: Carpentry, —			
John Rawson, balance,	$2,900 00		
Extra work,	367 40		
		$3,267 40	
Heating apparatus, F. Tudor & Co., balance,	$350 00		
Extra work,	318 92		
		668 92	
Ventilating apparatus, F. Tudor & Co., balance,		475 00	
Furniture and furnishing,		1,843 79	
Masonry,		223 76	
Paving,		121 25	
Iron-work,		57 78	
Fuel,		45 00	
Cleaning windows,		37 75	
Plumbing and small items,		33 06	
Gas-pipe and fixtures,		15 27	
Total for Primary School-house, Sherwin district, as per item No. 53 of Treasurer's account,			6,788 98
Carried forward,			$11,697,741 69

Brought forward,			$11,697,741 69

Printing and Stationery.

Payments for paper, printing, and stationery. (*See Appendix.*)

[*Additional items for printing and stationery will be found charged under various heads.*]

Printing City Documents, notifications, and blanks of various kinds, stationery, and binding documents, for City Council and offices, not charged elsewhere.			
City Council and for offices of Mayor, City Clerk, Clerk of Common Council, and Clerk of Committees.			
Printing, including Auditor's report,	$8,870 56		
Stationery,	1,777 81		
Binding volumes of documents, etc.,	1,481 80		
		$12,130 17	
Printing stock,		1,430 97	
Reporting, and publishing in the Evening "Transcript," proceedings of the City Council, and furnishing printed copies of same,		6,175 17	
Rockwell & Churchill, contractors for printing: — for storage, care, and accounting for stock,		900 00	
Phonographic report of testimony taken before the Committee on nominating a Superintendent of Streets,		377 50	
Seventy-five copies of History of Roxbury,		262 50	
Copying Book of Possessions of Charlestown,		150 00	
Books and newspapers,		170 66	
Compiling indexes of proceedings,		165 20	
Arranging documents,		50 00	
Exchange of type-writer,		40 00	
Superintendent of Printing: — Salary, George Coolidge,	$2,000 00		
Stationery, printing, and advertising,	42 01		
		2,042 01	
Expenses of the Committees on Printing: —			
Of 1878 — May to January, 1879, — Refreshments, Hall & Whipple,	$14 65		
H. D. Parker,	13 60		
Carried forward,	$28 25	$23,894 18	$11,697,741 69

Brought forward,	$28 25	$23,894 18	$11,697,741 69
Carriage-hire, J. E. Maynard,	5 00		
Of 1879 — January to May, — Refreshments, H. D. Parker,	9 10		
		42 35	
Total for Printing and Stationery, as per item No. 54 of Treasurer's account,			23,936 53

Public Baths.

Payments for furnishing free bathing facilities to the public during the summer months, erecting and repairing structures, salaries, etc.

GENERAL EXPENSES.			
Salary of general Superintendent,		$1,277 50	
Care and repair of houses during the season when not open for use:—			
Laborers,	$6,352 00		
Lumber and materials,	154 65		
		6,506 65	
Cartage,		1,259 19	
Tools, hardware, supplies, and boats,		435 50	
Rent of docks for storage,		50 00	
Printing, stationery, and small items,		45 34	
Expenses of Committees on Public Baths: — of 1878, May to January, 1879, —			
Refreshments, H. D. Parker,	$47 36		
Carriage-hire, J. P. Barnard,	13 00		
J. E. Maynard,	2 00		
Of 1879 — January to May —			
Refreshments, H.D. Parker,	56 35		
Hall & Whipple,	15 95		
Carriage-hire, J. E. Maynard,	12 00		
J. P. Barnard,	1 00		
		147 66	
Total for general expenses,		$9,721 84	
HOUSE NO. 1, WEST BOSTON BRIDGE. FOR MALES.			
Superintendent,	$386 00		
Repairs,	23 14		
Towage and supplies,	66 28		
		475 42	
HOUSE NO. 2, CRAGIE'S BRIDGE. FOR MALES.			
Rent and care,		800 00	
Carried forward,		$10,997 26	$11,721,678 22

Brought forward,		$10,997 26	$11,721,678 22
HOUSE NO. 3, CHARLES RIVER BRIDGE. FOR MALES.			
Superintendent,	$366 00		
Repairs,	21 08		
Towage,	68 23		
		455 31	
HOUSE NO. 4, WARREN BRIDGE. FOR FEMALES.			
Superintendent,	$366 00		
Repairs,	21 20		
Towage and supplies,	65 56		
		452 76	
HOUSES NO. 5 AND 6, BORDER STREET. FOR MALES AND FEMALES.			
Rent of dock,	$450 00		
Superintendents,	752 00		
Repairs and rebuilding,	1,963 34		
Towage, ice, and supplies,	118 11		
		3,283 45	
HOUSE NO. 7, FEDERAL STREET BRIDGE. FOR MALES.			
Superintendent,	$386 00		
Repairs,	4 93		
Towage, ice, and supplies,	58 41		
		449 34	
HOUSE NO. 8, MT. WASHINGTON AVENUE BRIDGE. FOR MALES.			
Superintendent,	$384 00		
Repairs,	13 83		
Towage, ice, and supplies,	62 81		
		460 64	
HOUSE NO. 9, ON THE BEACH, BETWEEN FOURTH AND FIFTH STREETS, CITY POINT.			
Superintendent,	$366 00		
Repairs,	82 37		
Rent of beach,	207 36		
Gas and supplies,	38 25		
		693 98	
HOUSE NO. 10, FOOT OF L STREET. FOR MALES.			
Rent of beach and taxes,	$266 45		
Superintendent,	386 00		
Repairs,	98 96		
Water, ice, and fuel,	41 30		
		792 71	
Carried forward,		$17,585 45	$11,721,678 22

Brought forward,		$17,585 45	$11,721,678 22
HOUSES NOS. 11 AND 12, DOVER STREET BRIDGE. FOR MALES AND FEMALES.			
Superintendents,	$752 00		
Repairs,	54 62		
Towage and supplies,	138 67		
		945 29	
HOUSE NO. 15, SWETT STREET. FOR MALES.			
Superintendent,	$366 00		
Repairs,	28 57		
Towage, boat, and supplies,	66 31		
		460 88	
NO. 16, BEACH HOUSES, COMMERCIAL POINT.			
Superintendent,	$366 00		
Rent of beach,	40 00		
Supplies,	4 50		
		410 50	
HOUSE NO. 17, FOOT OF MAVERICK STREET. FOR MALES.			
Superintendent,	$366 00		
Repairs,	39 29		
Towage and supplies,	58 90		
Rent of beach,	50 00		
		514 19	
HOUSE NO. 18, CHELSEA BRIDGE. FOR MALES.			
Superintendent,	$386 00		
Repairs,	44 61		
Towage and supplies,	49 88		
		480 49	
HOUSE NO. 19, CHELSEA BRIDGE. FOR FEMALES.			
Superintendent,	$366 00		
Repairs,	34 93		
Towage and supplies,	58 46		
		459 39	
HOUSE NO. 20, MALDEN BRIDGE. FOR MALES AND FEMALES.			
Superintendents,	$752 00		
Repairs,	11 10		
Towage and supplies,	57 35		
		820 45	
Total for Public Baths, as per item No. 55 of Treasurer's account,			21,676 64
Carried forward,			$11,743,354 86

Brought forward,			$11,743,354 86

Public Buildings.

Payments of department salaries and for repairs, alterations, and care of public buildings; also for rents of buildings used for City purposes, as follows: —

Salaries: — Jas. C. Tucker, Supt. Public Buildings,	$3,200 00		
Assistant to Supt.,	1,250 00		
Clerk-hire,	2,235 99		
John H. Terry, Superintendent of Faneuil Hall,	500 00		
Assistant at Faneuil Hall,	156 00		
Janitor at City Hall, Charlestown district,	1,200 00		
Janitor at Town Hall, West Roxbury district,	900 00		
Janitor at No. 30 Pemberton square,	654 48		
Janitor at Westerly Hall, West Roxbury district,	8 00		
Janitor at room occupied by Sealer of Weights and Measures, Court House,	120 00		
Janitors of ward-rooms,	823 93		
Weigher and Inspector of Fuel,	1,200 00		
		$12,248 40	
Repairs, renewals, and alterations of buildings: —			
Faneuil Hall Market, repairs,	$5,890 04		
Charity Bureau,	2,749 01		
Police Station-houses and City Prison,	2,081 67		
Public Library: —			
Boylston street, $1,634 23			
East Boston branch, 333 58			
Brighton district branch, 318 96			
South Boston branch, 118 78			
Dorchester district branch, 9 00			
	2,414 55		
Carried forward,	$13,135 27	$12,248 40	$11,743,354 86

Brought forward,		$13,135 27	$12,248 40	$11,743,354 86
Armories: —				
Corner Bremen and Maverick streets,	$1,062 02			
Winthrop street, Charlestown district,	444 28			
Wareham street,	282 48			
		1,788 78		
Buildings occupied by Health Department: —				
South stables,	$558 12			
Offal depot,	466 19			
Roxbury district stables,	460 40			
Charlestown district stables,	169 99			
West stables,	129 92			
		1,784 62		
Engine-houses,		828 21		
No. 30 Pemberton square,		808 20		
Curtis Hall,		362 79		
Ward-rooms,		348 55		
Faneuil Hall and market under,		225 06		
Old City Hall, Charlestown,		213 01		
No. 2 Pemberton square,		104 75		
House, Roxbury street,		70 14		
Scales, West Roxbury,		62 65		
Surveyor's office, Dorchester district,		17 66		
Scales, Brighton district,		9 60		
Pound, South Boston,		9 54		
Town Hall, Dorchester district,		8 78		
			19,777 61	
City Hall: engineer, janitor, and assistants, and attendant on elevator,		$6,712 08		
Repairs and alterations,		4,980 88		
Furniture and furnishing,		4,205 35		
Gas,		2,672 49		
Fuel,		2,181 12		
Water-rates and ice,		869 14		
Cleaning and supplies,		628 70		
Washing towels,		457 40		
Gas regulators,		315 00		
Watering street,		40 00		
			23,062 16	
Carried forward,			$55,088 17	$11,743,354 86

Brought forward,		$55,088 17	$11,743,354 86
[Three police officers during the day and four during the night, are detailed for duty in the building.]			
Rents: No. 30 Pemberton square, including taxes, for use of Directors for Public Institutions, Registrars of Voters, Milk Inspector, and Truant Officers,	$3,958 40		
South Boston branch library,	2,414 68		
City Solicitor's office, in No. 2 Pemberton square, including taxes, care, and heating,	1,870 26		
Roxbury district branch library room,	1,600 00		
South End branch library,	1,000 00		
Park Commissioners' office, N. E. Mutual Life Insurance Company's building, Post-office square,	928 75		
Ward-rooms,	480 00		
Pound, East Boston,	60 00		
Passage-way Eustis street,	6 25		
		12,318 34	
Furniture and furnishing:			
Store-room,	$689 43		
No. 2 Pemberton square,	392 98		
No. 30 Pemberton sq.,	242 32		
Faneuil Hall and Market,	167 38		
Charity Bureau,	110 50		
Old City Hall, Charlestown district,	99 28		
Ward-rooms,	8 00		
		1,709 89	
Board of, and shoeing horse, and repair of vehicles and harnesses,		1,001 00	
Fuel:			
Old City Hall, Charlestown,	$557 45		
No. 30 Pemberton sq.,	195 14		
Ward-rooms,	32 00		
Faneuil Hall,	22 97		
No. 2 Pemberton sq.,	15 15		
Soldiers' relief office,	11 00		
		833 71	
Carried forward,		$70,951 11	$11,743,354 86

Brought forward,		$70,951 11	$11,743,354 86
Sewer assessment, Faneuil Hall Market,		674 09	
Gas:			
Ward-rooms,	$182 44		
No. 30 Pemberton sq.,	155 48		
Old City Hall, Charlestown,	121 29		
Curtis Hall,	70 80		
Faneuil Hall,	33 74		
No. 2 Pemberton sq.,	12 85		
Park Commissioners' office,	2 36		
		578 96	
Water-rates and ice:			
Curtis Hall, two years,	$130 00		
No. 30 Pemberton sq., two years,	125 65		
Old City Hall, Charlestown, two years,	55 00		
Faneuil Hall,	40 00		
Westerly Hall,	16 00		
House, Roxbury street,	15 00		
Soldiers' Relief office,	15 00		
House of Reception,	10 00		
Town Hall, Dorchester dist.,	6 00		
		412 65	
Cartage,		250 77	
Stationery,		134 82	
Car-fares and tolls,		97 05	
Printing,		91 60	
Receiving coal,		90 40	
Telephone line with Court House,		80 10	
Travelling expenses of Superintendent to Albany, New York, and Hartford,		70 60	
Photographs and small items,		55 75	
Watering streets,		47 20	
Advertising,		17 83	
Expenses of Committees on Public Buildings: of 1878 — May to Jan., 1879 — Refreshments: —			
H. D. Parker,	$98 96		
Hall & Whipple,	26 70		
Mrs. C. F. Harrington,	10 45		
Carriage-hire: —			
J. P. Barnard,	14 00		
J. E. Maynard,	10 00		
Cilley & Stimson,	3 00		
Carried forward,	$163 11	$73,552 93	$11,743,354 86

Brought forward,	$163 11	$73,552 93	$11,743,354 86
Of 1879 — January to May — Refreshments:			
H. D. Parker,	17 60		
Hall & Whipple,	2 85		
Carriage-hire: —			
J. P. Barnard,	29 00		
	——	212 56	
Total for Public Buildings, as per item No. 56 of Treasurer's account,			73,765 49

Public Institutions.

Payments for carrying on and maintaining the various public charitable and reformatory institutions, excepting the City Hospital, including all the ordinary expenses connected therewith, all of which are under the supervision and control of the Board of Directors for Public Institutions.

HOUSE OF INDUSTRY, HOUSE OF REFORMATION, AND ALMSHOUSES *at Deer and Rainsford Islands:* —				
Salaries: —				
Guy C. Underwood, Superintendent House of Industry,	$1,500 00			
House of Reformation,	493 77			
Almshouse,	493 77			
	———	$2,487 54		
Luther G. Chandler, Resident Physician to June 15,		293 75		
Horace Berry, Resident Physician from July 1,		850 00		
Alonzo S. Wallace, Assistant Resident Physician,		504 18		
J. W. Dadmun, Chaplain and Superintendent of schools,	$1,687 49			
Less received from Mason fund,	787 50			
	———	899 99		
Edgar S. Dodge, Physician, Rainsford Island, to July 15,		200 00		
Clinton J. Ricker, Physician, from Aug. 9,		360 00		
All other employés,		25,567 28		
		———	$31,162 74	
Carried forward,			$31,162 74	$11,817,120 35

Brought forward,		$31,162 74	$11,817,120 35
Subsistence supplies for officers and inmates,		62,113 71	
Clothing and bedding, including material for making the same,		20,170 29	
Fuel,		9,512 37	
Repairs and alterations,		9,270 20	
Feed for animals, agricultural implements, and seeds,		4,628 90	
Medicines and instruments,	$2,532 31		
Liquors,	742 28		
		3,274 59	
Furniture and furnishing,		2,790 05	
Soap and stock,		1,640 28	
Water-rates,		1,616 88	
Feed for horses, and repairs of vehicles and harnesses,		1,328 70	
Printing and stock,		1,057 86	
Printing-office, material and repairs,		994 54	
Books, drawing materials, maps, and newspapers,		872 61	
Taxes on Winthrop estate,		837 67	
Telegraph line, and instruments, and repairs,		629 78	
Oils,		684 92	
Stationery,		305 62	
Tools, hardware,		175 34	
Entertainments to inmates,		154 41	
Gratuities,		124 05	
Military drill, repairs, and furnishing,		119 19	
Cartage, car-fares, and tolls,		37 23	
Advertising,		33 92	
Cigars: I. Weil,		378 00	
Entertainment to the City Government visiting the institutions: —			
J. B. Smith, refreshments,		300 00	
Carriage-hire:			
J. E. Maynard,	$20 50		
J. P. Barnard,	20 00		
		40 50	
Total for Houses of Industry, Reformation, etc., at Deer and Rainsford Islands,		$154,254 35	
Carried forward,			$11,817,120 35

Brought forward,			$11,817,120 35
House of Correction, *at South Boston.*			
Salaries: — M. V. B. Berry, Master,	$2,000 00		
All other employés,	17,435 38		
		$19,435 38	
Subsistence supplies for officers and inmates,		24,884 69	
Clothing and bedding, including material for making the same, for inmates,	$7,045 55		
Trimmings used in manufacturing sale goods,	10,479 26		
		17,524 81	
Fuel,		5,854 05	
Repairs and alterations,		3,677 67	
Water-rates and ice,		3,587 52	
Gas coal,		1,693 57	
[Gas for the Lunatic Hospital is furnished by this institution.]			
Furniture and furnishing,		1,592 78	
Wagon, buggy, sleigh, and repairs of vehicles and harnesses,		1,468 90	
Medicines,	$1,205 36		
Liquors,	236 00		
		1,441 36	
Soap and soap stock,		689 75	
Agricultural implements, seeds, etc.,		670 02	
Books and newspapers,		442 00	
Gratuities,		335 61	
Stationery,		237 53	
Rent of house corner of M and First streets, occupied by gardener,		187 50	
Cartage and freights,		89 14	
Printing,		65 25	
Oils,		57 00	
Advertising, car-fares, and small items,		47 88	
Entertainments to inmates,		38 25	
Entertainment to City government visiting the institution, J. B. Smith, refreshments,		300 00	
Refreshments for Committee on Public Institutions, of 1878: — Hall & Whipple,		55 00	
Cigars: I. Weil,	$181 00		
P. G. Porter,	42 60		
		223 60	
Carriage-hire: J. P. Barnard,	$28 00		
Carried forward,	$28 00	$84,599 26	$11,817,120 35

Brought forward,	$28 00	$84,599 26	$11,817,120 35
D. Wood,	9 00		
C. Foster & Co.,	8 00		
		45 00	
Total for the House of Correction,		$84,644 26	

LUNATIC HOSPITAL, *at South Boston.*

Salaries: — Dr. Clement A. Walker, Superintendent,	$2,500 00		
All other employés,	12,167 55		
		$14,667 55	
Subsistence supplies for officers and inmates,		19,596 97	
Repairs and alterations,		5,335 03	
Medicines,	$1,836 49		
Liquors,	763 11		
		2,599 60	
Clothing and bedding,		1,793 81	
Fuel,		1,251 95	
Furniture and furnishing,		1,112 06	
Water-rates and ice,		1,049 42	
Feed for and shoeing horses, and repairs for vehicles and harnesses,		1,004 82	
Gas,		773 24	
Agricultural implements, seeds, etc.,		543 41	
Stationery,		449 25	
Soap and stock,		232 21	
Car-fares,		193 49	
Books and newspapers,		190 88	
Entertainment to inmates,		112 30	
Oils,		57 22	
Printing and advertising,		41 63	
Burial expenses,		17 00	
Cigars:			
McDewell & Adams,	$24 00		
M. Lincoln,	13 00		
		37 00	
Carriage-hire:			
Johnson Bros.,	$11 00		
J. E. Maynard,	8 00		
H. A. & L. W. Porter,	5 63		
C. Foster & Co.,	5 00		
E. R. Webster,	4 00		
		33 63	
Total for Lunatic Hospital,		$51,092 47	
Carried forward,			$11,817,120 35

Brought forward,		$11,817,120 35

PAUPER EXPENSES.

Payments for the support of girls in the State Industrial School for girls; insane persons in State Lunatic Hospitals; paupers in other cities and towns; prisoners in Houses of Correction out of the County; boys in the Reform Schools, who had a legal settlement in this city; transportation of paupers to the State Almshouse, etc.

State Lunatic Hospitals,	$63,705 73
Reform School, Westboro',	1,347 00
Work-house, Bridgewater,	657 50
Houses of Correction,	588 76
Industrial School for girls, Lancaster,	365 00
Paupers in other cities and towns,	313 71
Transportation expenses,	2,634 19
Settlement clerk,	1,991 66
Driver of carriage and messenger,	1,350 00
Board of and shoeing horses and repair of vehicles and harnesses,	960 22
Agent for discharged male prisoners,	916 68
Medical services,	789 00
Attendant with paupers to Tewksbury,	782 50
Agent for discharged female prisoners,	450 00
Stationery,	144 57
Food for paupers,	58 80
Printing,	55 70
Gratuities, telegrams, and small items,	38 40
Burial expenses,	30 00
Total for Pauper Expenses,	$77,179 42

STEAMBOAT "J. PUTNAM BRADLEE."

This boat runs from the City to Deer and Rainsford Islands, for the accommodation of the City Institutions.

Salaries: — Captain, engineer, mate, firemen, and deck-hands,	$7,191 48	
Rent of Eastern-avenue wharf,	3,000 00	
Fuel,	2,135 84	
Repairs,	1,383 77	
Chandlery and supplies,	524 91	
Water-rates and ice,	218 75	
Custom House and Inspectors' charges,	118 10	
Furniture,	94 19	
Carried forward,	$14,667 04	$11,817,120 35

Brought forward,		$14,667 04	$11,817,120 35
Printing and stationery,		6 90	
Repairs on steamer "Henry Morrison,"		280 69	
Total for Steamboat "J. Putnam Bradlee,"		$14,954 63	

General Expenses at City Office.

Expenditures charged by the Board of Directors for Public Institutions, under this head, viz.:—

Clerk of the Board, Wm. H. Hodgkins,		$2,987 50	
Clerk-hire,		3,537 51	
Harbor excursion of Board of Directors, season of 1878:—			
Entertainment, J. B. Smith,	$350 00		
Liquors, S. S. Pierce & Co.,	78 48		
Cigars, do.,	56 25		
Small expenses,	28 00		
		512 73	
Printing,		400 24	
Stationery,		161 48	
Books, postage, and small items,		70 75	
Total for Office Expenses,		$7,670 21	

Marcella-Street Home.

Salaries:—H. M. Blackstone, Superintendent,	$1,000 00		
All other employés,	4,514 12		
		$5,514 12	
Subsistence supplies for officers and inmates,		7,839 84	
Repairs and alterations:—			
Ordinary,	$2,251 26		
Stable,	2,150 20		
		4,401 46	
Clothing and bedding,		2,626 31	
Fuel,		1,092 13	
Furniture,		572 61	
Musical instruments and rental,		546 35	
Medicines,	$418 69		
Liquors,	28 21		
		446 90	
Oils,		236 11	
Feed for and shoeing horses and repairs of vehicles and harnesses,		326 97	
Carried forward,		$23,602 80	$11,817,120 35

Brought forward,		$23,602 80	$11,817,120 35
Books and newspapers,		210 64	
Soap,		206 25	
Water-rates,		120 00	
Cartage,		86 60	
Stationery,		77 87	
Agricultural implements, seeds, etc.,		71 12	
Advertising, use of tents, and small items,		53 05	
Entertainments to inmates,		39 84	
Car-fares,		37 55	
Burial expenses,		37 00	
Printing,		35 50	
Gratuities,		22 00	
Cigars:			
S. Pierce & Co.,	$89 39		
N. Samuel,	47 00		
C. B. Perkins,	12 00		
McDewell & Adams,	11 75		
		160 14	
Carriage-hire:			
Johnson Bros.,	$40 00		
E. R. Webster,	3 00		
		43 00	
Total for Marcella-street Home,		$24,803 36	

ALMSHOUSE, AUSTIN FARM.

Salaries: —			
J. L. Bacon, Sup't,	$991 68		
All other employés,	1,417 67		
		$2,409 35	
Subsistence supplies for officers and inmates,		3,754 80	
Agricultural implements, seeds, etc.,		905 06	
Repairs and alterations,		791 12	
Fuel,		674 09	
Feed for and shoeing horses and repairs of vehicles and harnesses,		509 85	
Clothing and bedding,		436 54	
Medicines,	$301 92		
Liquors,	13 00		
		314 92	
Furniture and furnishing,		260 23	
Oils,		62 41	
Printing, advertising, and stationery,		54 28	
Burial expenses,		40 00	
Car-fares and small items,		18 35	
Carried forward,		$10,231 00	$11,817,120 35

Brought forward,		$10,231 00	$11,817,120 35
Cigars: N. Samuel,	$51 00		
S. S. Pierce & Co.,	20 67		
		71 67	
Carriage-hire, W. S. & G. O. Wiley,		8 00	
Total for Almshouse, Austin Farm,		$10,310 67	

ALMSHOUSE, CHARLESTOWN DISTRICT.

Salaries: —			
E. Carnes, Sup't, from Jan. 1, 1878, to March 15, 1879,	$966 67		
All other employés,	269 22		
		$1,235 89	
Subsistence supplies for officers and inmates,		4,747 81	
Clothing and bedding,		474 33	
Repairs,		392 79	
Agricultural implements, seeds, etc.,		357 22	
Fuel,		336 00	
Medical expenses,		276 02	
Furniture and furnishing,		136 46	
Expressage,		51 17	
Printing and stationery,		16 15	
Total for Almshouse, Charlestown District,		$8,023 84	

STONE-CUTTING, DEER AND RAINSFORD ISLANDS.

Stone,	$7,870 50	
Mechanical labor,	2,657 83	
Freight,	1,009 60	
Tools and hardware,	485 08	
Total for Stone-Cutting, Deer and Rainsford Islands,	$12,023 01	

BARN, RAINSFORD ISLAND.

Payments for erecting a wooden barn on this island.		
Lumber,	$1,040 53	
Mechanics,	377 02	
Tools, hardware, and iron-work,	196 04	
Brick, lime, and cement,	134 65	
Total for Barn, Rainsford Island,	$1,748 24	
Carried forward,		$11,817,120 35

Brought forward,			$11,817,120 35

COAL–SHEDS, RAINSFORD ISLAND.

Payment for erecting wooden sheds for storing coal.

Lumber,	$389 49
Roofing,	192 45
Tools, hardware, and iron-work,	152 20
Total for Coal Sheds, Rainsford Island,	$734 14

RECAPITULATION.

House of Industry, *Per item No.* 57 *of Treasurer's account,*	$154,252 55		
Add amount drawn by Auditor, but not paid,	1 80		
		$154,254 35	
House of Correction, *Per item No.* 58 *of Treasurer's account,*		84,644 26	
Lunatic Hospital, *Per item No.* 59 *of Treasurer's account,*		51,092 47	
Pauper Expenses, *Per item No.* 60 *of Treasurer's account,*		77,179 42	
Steamboat "J. Putnam Bradlee," *Per item No.* 61 *of Treasurer's account,*		14,954 63	
Office Expenses, *Per item No.* 62 *of Treasurer's account,*		7,670 21	
Marcella-street Home, *Per item No.* 63 *of Treasurer's account,*		24,803 36	
Almshouse, Austin Farm, *Per item No.* 64 *of Treasurer's account,*	$10,300 62		
Add amount drawn by Auditor, but not paid,	10 05		
		10,310 67	
Almshouse, Charlestown District, *Per item No.* 65 *of Treasurer's account,*		8,023 84	
Stone-cutting, Deer and Rainsford Islands, *Per item No.* 67 *of Treasurer's account,*		12,023 01	
Barn, Rainsford Island, *Per item No.* 66 *of Treasurer's account,*		1,748 24	
Carried forward,		$446,704 46	$11,817,120 35

Brought forward,		$446,704 46	$11,817,120 35
Coal-Sheds, Rainsford Island, *Per item No.* 68 *of Treasurer's account,*		734 14	
Total payments on account of Institutions under the control of the Board of Directors for Public Institutions. (*See Appendix*),			447,438 60

Public Lands.

Payments on account of care, custody, and improvement of the Public Lands.

Salary: Robert W. Hall, Supt.,		$1,800 00	
Repairs on buildings and fences,		225 03	
Mystic-river Corporation, assessment on shares held by city,		202 50	
Labor, Heath-street bank,		179 00	
Insurance on building,		75 00	
Taxes on lands owned or hired by the city outside city limits,		40 34	
Removing snow and small items,		26 91	
Stationery,		17 45	
Expenses of Committee on Public Lands: —			
Of 1878 — May to January, 1879 —			
Refreshments, Hall & Whipple,	$5 75		
Carriage-hire, J. E. Maynard,	10 00		
J. P. Barnard,	8 00		
Of 1879 — Jan. to May,			
Refreshments, H. D. Parker,	8 00		
	——	31 75	
Total for Public Lands, as per item No. 69 *of Treasurer's account,*			2,597 98

Public Library.

Payments for carrying on the Public Library in Boylston Street, and branches in the old Lyman School Building, Meridian Street, East Boston; Savings Bank building, Broadway, corner of E Street, South Boston; Fellowes Athenæum, Millmont Street, corner Lambert Avenue, Roxbury district; the Charlestown district Library in old City Hall; the Police Station House, Adams Street, Dorchester district; the Holton Library, Brighton district; Curtis Hall, Jamaica Plain; and the South-End branch, corner Newton and Tremont streets, and the delivery station at the Dorchester Lower Mills. They are open to the citizens of Boston daily.

Carried forward,	$12,267,156 93

Brought forward,			$12,267,156 93
Salaries: — Samuel A. Green, Acting Librarian, April to October, 1878,		$1,000 00	
Mellen Chamberlain, Librarian from Oct. 1,		1,750 00	
Employés Central Library,		36,931 69	
Charlestown District branch,		3,748 77	
South Boston branch,		3,062 49	
Roxbury district branch,		3,025 70	
East Boston district branch,		2,984 41	
Dorchester district branch,		2,200 70	
Jamaica Plain branch,		1,717 83	
South-End branch,		1,373 35	
Brighton district branch,		1,254 99	
		$59,049 93	
Books, periodicals, newspapers, and maps,		28,908 67	
Binders,	$9,299 85		
Materials and tools,	3,772 74		
		13,072 59	
Printing,		7,686 44	
Gas: —			
Central Library,	$2,422 72		
Charlestown district,	540 64		
Roxbury district,	527 53		
Jamaica Plain,	454 80		
Brighton district,	319 80		
South Boston,	300 02		
East Boston,	300 02		
Dorchester district,	208 95		
		5,074 48	
Cleaning and small supplies,		2,780 16	
Furniture and furnishing: —			
South Boston,	$1,091 90		
Central,	873 47		
Jamaica Plain,	70 70		
South End,	38 65		
Charlestown district,	20 50		
East Boston,	18 00		
		2,113 22	
Fuel and heating: —			
Central,	$772 08		
West Roxbury district,	346 20		
Roxbury district,	330 60		
South Boston,	199 16		
Brighton district,	198 40		
Dorchester district,	132 50		
		1,978 94	
Carried forward,		$120,664 43	$12,267,156 93

Brought forward,		$120,664 43	$12,267,156 93
Cartage, freight, and car-fares,		1,565 06	
Repairs: —			
Central,	$436 13		
Charlestown district,	223 57		
South Boston,	187 81		
Jamaica Plain,	25 82		
		873 33	
Stationery and advertising,		627 98	
Postage,		594 62	
Water-rates and ice,		267 75	
Uniforms and badges for messengers and runners,		128 00	
Telephone line and rental,		127 77	
Rent and heating of delivery-room, Lower Mills,		100 00	
Expenses of Librarian to New York,		41 05	
Watering streets,		35 00	
Carriage-hire,		12 00	
Total for Public Library, as per item No. 70 of Treasurer's account,			125,036 99

Public Park, Back Bay.

Payments for land purchased for a Public Park on the "Back Bay," so called, and other expenses.

Land and flats,	$134,946 80	
Filling,	36,924 62	
Employés,	6,763 03	
Engineering,	2,884 57	
Work on sluices and sewers,	704 74	
Bridge near outlet of Stony Brook,	592 80	
Fitting up and care of temporary office,	285 36	
Printing,	149 25	
Tools and hardware,	143 32	
Stationery,	113 68	
Advertising and small items,	68 15	
		183,576 32
Per item No. 71 of Treasurer's account,	$183,574 14	
Add amount drawn by Auditor, but not paid,	2 18	
	$183,576 32	

Quarantine Department.

Payments for maintaining the Quarantine Department at Gallop's Island.

Carried forward,	$12,575,770 24

Brought forward,			$12,575,770 24
Salaries: — Alonzo S. Wallace, Port Physician (see House of Industry),	$900 00		
Clinton J. Ricker, assistant, to Aug. 8, 1878,	302 20		
John B. Swift, assistant, from Aug. 8, 1878,	547 80		
All other employés,	1,709 80		
		3,459 80	
Supplies and board for assistant physician at House of Industry,		1,565 52	
Repairs and alterations,		1,166 05	
Agricultural implements, seeds, etc.,		418 83	
Fuel,		250 00	
Furniture and furnishing,		153 54	
Stationery, printing, advertising, and small items,		107 29	
Medical expenses,		84 25	
Steamboat "Samuel Little," captain, engineer, firemen, and deckhands,	$3,896 18		
Repairs,	2,036 78		
Subsistence supplies,	747 15		
Fuel,	702 10		
Chandlery and supplies,	318 69		
Water-rates,	100 00		
Custom House and Inspectors' charges,	40 00		
		7,840 90	
SMALL-POX HOSPITAL.			
Payments for constructing a wooden building on Gallop's Island for contagious-disease patients.			
Lumber and hardware,	$1,318 09		
Mechanics,	1,010 70		
Brick, lime, and cement,	171 21		
		2,500 00	
Total for Quarantine Department, as per item No. 72 of Treasurer's account,			17,546 18

Registration of Voters and Election Expenses.

Payments of expenses incurred registering the names of voters and attending the elections.

Salaries, Registrars: —			
J. M. Wightman,	$2,500 00		
E. J. Howard,	2,500 00		
L. E. Pearson,	2,500 00		
Carried forward,	$7,500 00		$12,593,316 42

Brought forward,	$7,500 00		$12,593,316 42
Assistants,	2,856 00		
Clerks,	4,842 00		
		$15,198 00	
Printing,		3,090 93	
Stationery,		2,016 14	
Copying polls from Assessors' books,		1,495 00	
Advertising,		816 26	
Boards, posting, and cartage,		697 95	
Care of ward-rooms,		309 50	
Ballot-boxes,		187 60	
Constables' fees,		100 45	
Horse-hire for constables,		31 50	
Refreshments for clerks, night service,		101 05	
Total for Registration of Voters,		$24,044 38	
Election Expenses.			
Precinct officers,	$5,180 00		
Fitting up precinct voting-places,	1,938 39		
Constables,	1,031 80		
Printing,	1,251 47		
Rent of rooms,	686 00		
Care of rooms and small expenses,	601 68		
Furniture and cartage,	542 90		
Stationery,	336 74		
Advertising,	322 80		
Carriage-hire for officers,	192 62		
Gas,	21 96		
Refreshments for parties in charge of boards,	10 90		
		12,117 26	
Total for Registration of Voters, etc., as per item No. 73 of Treasurer's account,			36,161 64

Roxbury Canal Improvement.

Payments for estates taken bordering on the Roxbury Canal, on East Chester Park and Northampton streets, and for damages caused by filling up the canal, also for filling the same to abate the nuisance caused by drainage therein.

Land damages,	$211,514 70	
Filling,	9,624 35	
Taxes on estates taken,	1,960 96	
Laborers,	1,336 78	
Bulk-head and piers,	631 83	
Lumber and carpenter work,	104 70	
Carried forward,	$225,173 32	$12,629,478 06

Brought forward,		$225,173 32	$12,629,478 06
Extension of water-pipes and small items,		79 42	
Tools and hardware,		55 67	
Total for Roxbury Canal Improvement, as per item No. 74 *of Treasurer's account,*			225,308 41

Salaries.

Payments for the salaries of the following City Officers, not chargeable to any specific appropriation, comprising those of the executive and legislative departments of the government, for year ending 31*st of March*, 1879.

MAYOR'S OFFICE.			
Henry L. Pierce, Mayor, to Jan. 6, 1879,	$3,750 00		
Frederick O. Prince, from Jan. 6,	1,250 00		
Jas. M. Bugbee, Mayor's clerk to July 1,	450 00		
Jas. L. Hillard, Mayor's clerk, July 1 to Jan. 6,	924 20		
Geo. F. Babbitt, Mayor's clerk from Jan. 6,	425 80		
		$6,800 00	
CITY CLERK'S DEPARTMENT.			
S. F. McCleary, City Clerk,	$4,000 00		
Clerk-hire,	10,500 00		
		14,500 00	
CLERK OF COMMON COUNCIL.			
Washington P. Gregg,	$1,800 00		
Joseph O'Kane, assistant,	1,100 00		
		2,900 00	
CLERK OF THE COMMITTEES OF THE CITY COUNCIL.			
William H. Lee,	$2,750 00		
William W. Clapp, ass't,	1,500 00		
		4,250 00	
MESSENGER'S OFFICE.			
Alvah H. Peters, Messenger to the City Council,	$2,000 00		
Foster M. Spurr, ass't,	900 00		
Carried forward,	$2,900 00	$28,450 00	$12,854,786 47

Brought forward,	$2,900 00	$28,450 00	$12,854,786 47
Chas. E. Silloway, assistant,	500 00		
Other assistance,	48 15		
		3,448 15	
Total for Salaries, as per item No. 75 of Treasurer's account,			31,898 15

Schools and School-Houses.

Payments during the year for carrying on the Public Schools, viz.: seven High, two Latin, one Normal, forty-nine Grammar, and four hundred and eight Primary, — including repairs of houses, salaries, furniture, fuel, and all ordinary expenses. (*See Appendix.*)

SALARIES OF OFFICERS OF SCHOOL COMMITTEE.

Samuel Eliot, Superintendent,	$4,200 00
Lucretia Crocker, Supervisor,	3,780 00
George M. Folsom, Supervisor from May 15,	3,318 00
John Kneeland, Supervisor,	3,780 00
Samuel W. Mason, "	3,780 00
Ellis Peterson, "	3,780 00
B. F. Tweed, "	3,780 00
George A. Smith, Auditing Clerk and Secretary,	3,600 00
Assistants to Auditing Clerk and Secretary,	7,523 00
Truant Officers,	17,188 33
Alvah H. Peters, Messenger,	632 85
William Nichols and George M. Folsom, services at examinations, $50 each,	100 00
Total for Salaries of Officers School Committee,	$55,462 18

SCHOOL INSTRUCTORS.

Payments for Salaries to Instructors in the Latin, High, Grammar, Primary, and Evening Schools.

Latin, Bedford street,	30,572 82	
High, for boys, Bedford street,	44,229 33	
High, for girls, Newton street,	25,949 53	
Normal,	7,885 00	
Girls' Latin,	4,972 65	
Roxbury district, High,	11,411 00	
Dorchester district, High,	8,072 01	
Charlestown district, High,	11,180 18	
West Roxbury district, High,	6,239 68	
Brighton district, High,	5,277 50	
Carried forward,	$155,789 70	$12,886,684 62

Brought forward,		$155,789 70	$12,886,684 62
Grammar and Primary by districts.			
Adams	district,	17,741 05	
Allston	"	12,254 76	
Andrew	"	19,146 09	
Bennett	"	9,600 40	
Bigelow	"	25,692 53	
Bowditch	"	17,338 17	
Bowdoin	"	19,251 15	
Brimmer	"	25,793 01	
Bunker Hill	"	22,755 26	
Central	"	10,516 42	
Chapman	"	21,045 94	
Charles Sumner	"	9,459 95	
Comins	"	30,012 92	
Dearborn	"	30,943 80	
Dudley	"	16,232 92	
Dillaway	"	7,141 20	
Dwight	"	18,634 19	
Eliot	"	28,771 90	
Emerson	"	20,574 63	
Everett	"	22,572 02	
"	" Dorchester,	14,867 23	
Franklin	"	24,114 20	
Frothingham	"	20,140 66	
Gaston	"	16,525 00	
Gibson	"	9,794 78	
Hancock	"	24,314 61	
Harris	"	7,802 88	
Harvard	"	22,861 92	
Hillside	"	10,060 43	
Lawrence	"	35,206 83	
Lewis	"	22,369 34	
Lincoln	"	19,842 00	
Lowell	"	18,727 55	
Lyman	"	19,532 39	
Mather	"	11,124 49	
Minot	"	9,133 95	
Mount Vernon	"	6,451 20	
Norcross	"	18,608 43	
Phillips	"	19,843 43	
Prescott	"	15,658 88	
Quincy	"	20,027 92	
Rice	"	19,630 32	
Sherwin	"	29,261 97	
Shurtleff	"	19,257 00	
Stoughton	"	7,895 50	
Tileston	"	3,064 00	
Warren	"	19,578 60	
Wells	"	19,535 25	
Winthrop	"	22,371 47	
Carried forward,		$1,048,870 24	$12,886,684 62

Brought forward,		$1,048,870 24	$12,886,684 62
Special Instructors: —			
Of Music,		13,170 00	
Drawing,		9,710 00	
Deaf-Mutes,		7,729 77	
Military tactics and armorer,		1,969 00	
Kindergarten,		1,208 00	
Licensed newsboys and boot-blacks,		1,494 00	
Evening Schools: —			
High,		7,391 00	
Anderson street,		1,158 25	
Blossom street,		1,315 75	
Broadway,		2,008 25	
Cabot street,		1,328 25	
Dorchester,		895 75	
East Boston,		1,302 00	
Eustis and Vine streets,		807 25	
Hudson street,		1,358 25	
Jamaica Plain,		594 50	
Lincoln,		1,209 50	
Neponset,		537 25	
North Bennet street,		1,352 00	
Old Franklin,		1,660 75	
Prescott,		830 75	
Warren,		184 75	
Warrenton street,		693 00	
Drawing schools, Appleton street,		1,848 00	
Brighton,		436 25	
Charlestown,		1,158 00	
Dorchester,		596 00	
East Boston,		1,401 00	
Jamaica Plain and Roslindale,		341 00	
Roxbury,		1,176 00	
Tennyson street and Mechanics' Hall,		1,293 00	
Total for School Instructors,		$1,117,027 51	

School Expenses.

Payments for schools authorized by the School Committee.

Books for scholars and school libraries,		$46,728 88	
Printing, drawing materials, and stationery: — Blanks and other printing, including annual report of the School Committee, and programmes of exercises on exhibition days,	$12,023 71		
Carried forward,	$12,023 71	$46,728 88	$12,886,684 62

Brought forward,	$12,023 71	$46,728 88	$12,886,684 62
Stationery, including record books,	10,448 55		
Drawing materials, instruments, models and designs, and drawing-boards,	5,962 56		
		28,434 82	
Philosophical, chemical, photographic, and mathematical instruments, chemicals, and botanical specimens,		10,409 27	
Slates, slate-racks, and repairs, pencils and erasers,		6,255 50	
Pianos, repairs, covers for, and cartage of,	$1,518 30		
Tuning,	1,300 00		
		2,818 30	
Cartage and freights,		2,806 48	
Taking census of school children, and collecting statistics of private schools, S. G. Jones,		1,350 00	
Labor at store-room and office,		1,005 64	
Advertising,		907 31	
Horse, buggy, feed for and shoeing horses, and repairs of vehicles and harnesses,		1,186 18	
Engraving, printing, and filling out diplomas,		1,064 17	
Ferry-tickets and car-fares,		923 44	
Maps and globes,		577 31	
Furniture, and carpenter work at store-room,		395 50	
One 80-light gas generator,		347 50	
Military drill, drums, and belts and repairs,		270 60	
Messenger service and repairs, and rental of lines,		157 68	
Band of music for parade of School Regiment,		102 00	
Clerical services in counting ballots,		90 00	
Town of Brookline, tuition of pupils,		75 00	
Sewing materials and small items,		80 72	
Travelling expenses of supervisors and teachers,		67 12	
Refreshments for School Committee, J. W. Wolcott,		143 45	
Refreshment for Committee on Elections, H. D. Parker,		121 25	
Engrossing, and frame for, testimonial to Vice-President Learnard,		40 00	
Carried forward,		$106,358 12	$12,886,684 62

Brought forward,		$106,358 12	$12,886,684 62
Decorations at dedication, Andrew School,		40 00	
Annual festival to medal and diploma scholars, June 29, 1878: —			
Collation, Wm. Tufts,	$550 00		
Bouquets and decorations:			
S. W. Twombly & Son,	600 00		
Norton Bros.,	600 00		
Rent of Music and Wesleyan Halls,	280 00		
Band of music,	125 00		
Car-fares,	95 89		
Badges,	5 10		
Door-keepers,	4 00		
		2,259 99	
Janitors, care and cleaning houses, building fires and clearing snow,		73,732 64	
Fuel,		38,365 02	
Water-rates,		4,799 00	
Gas,		4,107 52	
Brooms and supplies,		2,914 18	
Men employed at the school-houses, receiving coal,		496 94	
Carriage-hire: —			
H. & J. Graham,	$77 00		
J. Feeney,	5 00		
H. Beckwith,	2 50		
		84 50	
		$233,157 91	

SCHOOL-HOUSES.

Payments authorized by City Council, under the supervision of the Committee on Public Buildings.

Alterations and repairs on the several houses and rented rooms: — ordinary,		$51,147 26	
Chapman,			
Masonry,	$2,364 63		
Carpentry,	2,926 11		
Painting,	550 00		
		5,840 74	
Branch of High, in old Lyman,		2,243 70	
Lawrence, new flooring,		976 00	
Pormort, painting,		912 05	
Harris, masonry on privies and drains,		903 30	
Carried forward,		$62,023 05	$12,886,684 62

Brought forward,	$62,023 05		$12,886,684 62
Hancock, painting interior,	785 00		
Warren, roofing,	690 00		
		$63,498 05	
Heating and ventilating: — ordinary,	$19,156 09		
Chapman school-house, Walworth Mfg. Co.,	2,447 00		
		21,603 09	
Furniture and furnishing, including repairs,		12,563 79	
Rents and expenses: —			
South Boston Savings Bank,	$897 04		
H. P. Oakman,	540 04		
John W. Hollis,	500 00		
H. S. Dodge, trustee,	500 00		
Boylston Market Association.	500 00		
Sewall, Day, & Co.,	500 00		
Walter Farnsworth,	479 23		
A. A. Hall,	350 00		
Prescott Light Guard,	350 00		
East Boston Savings Bank,	262 50		
Bennett & Matchett,	225 00		
Church of Unity, Neponset,	225 00		
H. Dudley,	150 00		
Charlestown Five Cents Savings Bank,	87 50		
Rice, Parker, & Adams,	75 00		
Thomas Gogin,	75 00		
Mary A. Green,	66 67		
Lewis Flanders,	25 00		
		5,807 98	
Salaries of two assistants to Superintendent of Public Buildings,		3,400 00	
Watering streets around school-houses,		1,886 10	
Filling, grading, and care of grounds,		1,805 39	
Buggy, feed for and shoeing horses, and repairs of vehicles and harnesses,		1,313 90	
Cartage,		733 65	
Removing night-soil,		664 00	
Sewer assessments,		240 78	
Release of right and title in old Washington school-house lot,		200 00	
Sun reflectors,		90 62	
Carried forward,		$113,807 35	$12,886,684 62

Brought forward,		$113,807 35	$12,886,684 62
Printing, advertising, and stationery,		76 57	
Photographs and small items,		68 90	
Damages by falling snow and water,		62 50	
Total payments for School-houses under the supervision of Committee on Public Buildings,		$114,015 32	

RECAPITULATION.

Salaries of Officers of School Committee, *Per item No. 78 of Treasurer's account.*		$55,462 18	
School Instructors, *Per item No. 76 of Treasurer's account.*		1,117,027 51	
School Expenses, School Committee, *Per item No. 77 of Treasurer's account.*	$233,133 91		
Add amount drawn by Auditor, but not paid,	24 00		
		233,157 91	
School-houses, Public Buildings, *Per item No. 79 of Treasurer's account.*	$113,948 65		
Add amount drawn by Auditor, but not paid,	66 67		
		114,015 32	
Total ordinary School Expenses,			1,519,662 92

In addition to the amount above stated, of $1,519,662.92, $240,222.98 have been expended on account of the erection of new school-houses and land purchased for same, details of which may be found on pages 82, 85, 86, and 116.

Total payments on account of schools and school-houses, during the financial year 1878–79, $1,759,885.90.

Sealer of Weights and Measures.

Salaries: —			
Barnet F. Warner, one month,	$125 00		
Francis M. Howe, eleven months,	1,375 00		
Deputy Sealers,	3,403 16		
		$4,903 16	
Carried forward,		$4,903 16	$14,406,347 54

Brought forward,		$4,903 16	$14,406,347 54
Teaming,		427 80	
Tools, hardware, and small supplies,		191 45	
Printing,		118 27	
Stationery and advertising,		108 63	
Car-fares, tolls, and small items,		18 49	
Total for Sealer of Weights and Measures, as per item No. 80 of Treasurer's account,			5,767 80

Sewers.

Payments for construction and repairs of Street Sewers for underground drainage.

Salaries: — W. H. Bradley, Superintendent,	$3,000 00		
Engineer and assistants,	5,167 17		
Clerk-hire,	1,191 66		
Foreman,	1,093 83		
Inspectors,	6,640 09		
Laborers,	31,364 52		
		$48,457 27	
Contractors, for work on trenches and constructing per lineal foot: —			
Gardner, Ashford, Chester, and private land, J. J. Dorey,	$9,250 29		
Adams and King streets, T. & R. Shanahan,	9,184 38		
Hereford street, Charles Linehan,	7,797 43		
Commercial, Hancock, Trull, and Glen streets, Dennis O'Connell,	6,662 67		
Rutherford avenue, H. H. Pike,	5,246 56		
Green and Washington streets and Union ave., Sanborn & Stevens,	4,399 42		
Jamaica and Woodman streets, W. C. Poland & Son,	3,305 13		
Centre street, Sheridan and Terrace avenues, Sanborn & Stevens,	2,800 00		
Forest Hill culvert, Edward S. Safford,	2,485 78		
Moore and Saratoga, T. & R. Shanahan,	1,460 10		
Middlesex street, W. H. Quigley & J. H. Wholley,	737 55		
D street, West Roxbury, Timothy Gunning,	220 46		
Carried forward,	$53,549 77	$48,457 27	$14,412,115 34

Brought forward,		$53,549 77	$48,457 27	$14,412,115 34
Marginal street, John Callahan,		217 95		
Mill street, John Carleton,		207 60		
Sixth street, Owen Doherty,		207 38		
Wyoming street, Hugh Nawn,		178 00		
M street,		149 70		
Brewer street, J. Carleton,		144 85		
Faxon place, Dan'l Dewar,		141 12		
Foss street, P. J. Donovan,		129 20		
Jenkins and Tuckerman, G. L. Estabrook,		100 00		
Greenwich street, Owen Nawn,		57 19		
			55,082 76	
Materials: —				
Drain-pipe, Fiske & Coleman,	$6,669 10			
M. Day,	391,68			
Lewis & Willett & D. W. Lewis,	348 98			
T. W. Carter,	251 82			
Portland Stoneware Co.,	175 20			
J. Edmond & Co.,	100 10			
		7,936 88		
Brick,				
C. S. Hursh,	$2,443 94			
Joseph Ham,	1,580 63			
Henry Crafts' Sons,	1,535 02			
A. Gove & Son,	487 20			
R. R. Wiley,	341 25			
G. W. Wyatt & Son,	337 96			
P. O'Reardon,	260 25			
Sundry parties,	509 00			
		7,495 25		
Sand and cement,				
Joseph Ham,	$943 04			
H. Crafts' Sons,	826 81			
D. Roby & Co.,	533 15			
A. Gove & Son,	257 80			
O. Nawn,	190 00			
Sundry parties,	429 25			
		3,180 05		
Manhole cover and frames,		2,164 00		
Carried forward,		$20,776 18	$103,540 03	$14,412,115 34

Brought forward,	$20,776 18	$103,540 03	$14,412,115 34
Cesspool curbs and stones,	2,140 00		
Lumber,	1,369 76		
Filling,	284 90		
		24,570 84	
Teaming and freights,		4,817 20	
Tools and repairs, hardware, iron, powder and fuse,		2,244 04	
Repairs,		978 76	
Car-fares and small items of engineers and laborers,		797 93	
Feed for and shoeing horses, and repairs of vehicles and harnesses,		575 66	
Advertising,		397 94	
Stationery,		341 99	
Damages by Dorchester Brook sewer,		375 00	
Dredging,		250 00	
Chemical analyses,		250 00	
Clothing for men,		238 55	
Blasting,		232 85	
Printing,		128 10	
Water-rates,		50 00	
Fuel,		48 44	
Damages to individuals and property,		65 00	
Expenses of Committees on Sewers: —			
Of 1878 — May to Jan., 1879, —			
Refreshments, H. D. Parker,	$105 55		
Hall & Whipple,	53 40		
Carriage-hire:			
J. E. Maynard,	48 75		
J. P. Barnard,	6 00		
Of 1879: — January to May: — Refreshments,			
H. D. Parker,	17 95		
Hall & Whipple,	2 95		
		234 60	
Total for Sewers, as per item No. 81 *of Treasurer's account,*			140,136 93

Sinking Fund Commissioners.

Payments of salary of book-keeper and the expenses of the Commissioners on the Sinking Funds for the redemption of the Debt of the City.

Salaries: — George B. Ager, book-keeper,	$700 00	
Printing and stationery,	160 75	
Total for Sinking Fund Commissioners, as per item No. 82 *of Treasurer's account,*		860 75
Carried forward,		$14,553,113 02

Brought forward,			$14,553,113 02

Soldiers' Relief.

Payments made in conformity to the laws of the Commonwealth, to soldiers and sailors, and to the families or dependents of those who were engaged as volunteers in the service of the United States in subduing the southern rebellion. These payments were commenced in August, 1861, and have been continued monthly since. The Acts require that the city should make the advance to the parties entitled to the same, and call upon the State, in the month of January, annually, to refund. The payments from August, 1861, to the end of April, 1879, amounted to $2,536,367.56. Of this amount, there has been refunded from the State, $2,322,514.11. These payments include those to other dependents on the soldiers than the statute authorizes, and office expenses. Such payments are not refunded by the State.

Drawn by the paymaster for disbursements to applicants during the financial year, 1878–79,		$115,500 00	
Salaries: — R. Peterson, Jr., paymaster,	$2,762 50		
Clerk-hire,	1,470 00		
		4,232 50	
Stationery,		66 08	
Printing,		182 54	
Total for Soldiers' Relief, as per item No. 83 of Treasurer's account,			119,981 12

State Tax.

For the city's proportion of $1,000,000, the State tax for the year 1878, of which the percentage is 41.274,			412,740 00
Per item No. 119 of Treasurer's account.			

Stony Brook Improvement.

Payment for printing,			5 43
Per item No. 87 of Treasurer's account.			

Suffolk-Street District.

Payments for repairs and water-rates of buildings owned by the city on this district.			
Repairs,		$89 95	
Water-rates,		39 00	
Total for Suffolk-Street District, as per item No. 84 of Treasurer's account,			128 95
Carried forward,			$15,085,968 52

Brought forward,			$15,085,968 52

Surveyor's Department.

Payments for City Surveyor's Department.

Salaries: — Thomas W. Davis, Surveyor,	$3,100 00		
All other employés,	26,054 89		
		$29,154 89	
Car-fares,		565 82	
Boundary posts,		475 00	
Janitors in branch offices,		423 25	
Stationery and drawing materials,		393 23	
Instruments and tools,		274 67	
Binding and materials,		136 39	
Washing and small supplies,		101 47	
Horse-hire for Surveyor,		81 00	
Printing, books and newspapers,		65 92	
Water-rates and ice,		55 00	
Reproducing Hale's map,		50 00	
Plans of estates in West Roxbury and small items,		22 88	
Total for Surveyor's Department, as per item No. 85 of Treasurer's account,			31,799 52

Swett Street.

Balance of payments for laying out and building Swett Street, between Albany Street and Dorchester Avenue.

Displacement of tide water,	$9,750 00		
Land damages,	500 25		
		$10,250 25	
Amount paid Board of Commissioners on the Sinking Fund, being amount not needed to complete the work,		12,801 85	
			23,052 10
Per item No. 86 of Treasurer's account,		$10,250 25	
Per item No. 96 of Treasurer's account, in part,		12,801 85	
		$23,052 10	

Tax and other Fees.

Payments of expenses incurred in securing the payment of taxes and other assessments.

Services rendered by Deputy Collectors, previous to Sept. 1, 1875. (See Deeds, Real Estate Advertising, etc.),		$2,362 05	
Carried forward,		$2,362 05	$15,140,820 14

Brought forward,	$2,362 05	$15,140,820 14
Printing and stationery,	329 33	
Deputy Collectors' expenses,	140 00	
Proving claims in bankruptcy,	91 55	
Disclaimed deeds and costs in tax cases,	974 82	
		3,897 75
Per item No. 88 *of Treasurer's account,*	$2,922 93	
Per items Nos. 111, 114, *and* 116 *of Treasurer's account, in part,*	974 82	
	$3,897 75	

Temporary Loan.

Payment for amount borrowed in anticipation of the annual taxes — in conformity with an order of the City Council of June 28, 1878, authorizing a loan to an amount not exceeding $1,500,000 and requiring the certificates to be made payable on or before April 30, 1879,		1,000,000 00
Per item No. 90 *of Treasurer's account.*		

Treasurer's Department.

Payments of salaries of Treasurer and Clerks, and other expenses of this department.

Salaries: — Charles H. Dennie, Treasurer,	$5,000 00		
Clerk-hire,	16,300 00		
		$21,300 00	
Hire of vehicles for and car-fares of paymasters,		830 77	
Stationery,		200 09	
Printing,		176 93	
Total for the Treasurer's Department, as per item No. 89 *of Treasurer's account,*			22,507 79

West Boston and other Bridges.

Payments of salary of the Commissioner, and one-half of the cost of the care and maintenance of West Boston, Cragie's, and Prison Point Bridges, the other half being paid by the City of Cambridge.

General: — Salary of F. W. Lincoln, Commissioner,	500 00	
Carried forward,	$500 00	$16,167,225 68

Brought forward,		$500 00	$16,167,225 68
West Boston Bridge.			
Salaries of Superintendent and Engineer,	$880 00		
Gas,	608 21		
Repairs,	1,208 24		
Watering bridge roadway,	150 00		
Damage to person and vehicle,	100 00		
Fuel,	75 87		
Oil, and small supplies,	24 59		
		3,046 91	
Cragie's Bridge.			
Salary of Superintendent,	$1,000 00		
Repairs,	418 33		
Gas,	263 53		
Fuel,	114 25		
Watering bridge roadway,	150 00		
Oil and small supplies,	32 86		
		1,978 97	
Prison Point Bridge.			
Salary of Superintendent,	$200 00		
Repairs,	86 97		
Small supplies,	17 17		
		304 14	
Total for West Boston and other bridges, as per item No. 91 *of Treasurer's account,*			5,830 02

Widening Shawmut Avenue.

Continuation of payments, for land damages, for widening Shawmut avenue from Lenox to Roxbury street,			1,432 50
Per item No. 92 *of Treasurer's account.*			

Widening Streets.

Payments for land damages, and other claims on account of Widening and Extending Streets during the present financial year; including payments made this year on account of Widenings and Extensions made prior to the first day of May, 1878, *and expenses of Street Commissioners' Department.*			
Land and other damages: —			
East Chester Park, extension,		$49,612 85	
West Fourth street,		10,900 00	
Boylston street,		5,589 40	
Carried forward,		$66,102 25	$16,174,488 20

Brought forward,	$66,102 25	$16,174,488 20
Foster street,	2,672 35	
Extension of Cazenove place,	2,500 00	
Western avenue,	2,000 00	
Shelby street,	1,657 59	
Glendale street, extension of,	1,500 00	
Columbia street, re-location,	1,292 50	
Pemberton square,	1,055 56	
Harrison avenue,	726 00	
Terrace street,	525 25	
Clifton street,	500 00	
Kingston street,	400 00	
Moon street, corner Sun court,	350 00	
Ruggles street,	317 00	
River street, Dorchester District	300 00	
Berry street,	300 00	
Pleasant street,	300 00	
Dennis street,	286 15	
Fort avenue,	275 25	
Warren street,	251 60	
Mill street,	250 00	
Rockland street,	162 40	
Norfolk street,	150 00	
Alden street,	124 00	
Tremont street,	121 00	
Mather street,	26 00	
Total for damages,	$84,144 90	
James Dennie, employed by the committee on laying out and widening streets, for appraising estates, etc.,	2,000 00	
M. P. Berry, constable, serving notices to Dec. 31,	600 00	
J. Henry Jenkins, Clerk of Committee on Streets,	300 00	
Costs of court in suit to review judgment,	206 74	
W. F. Berry, constable, serving notices from Jan. 9,	182 13	
Extension of water-pipes,	137 63	
Sounding, and small items,	67 10	
Taxes on estate purchased,	55 02	
Annuity for land taken to widen a street,	20 16	
Expenses of Committees on Widening Streets: —		
Of 1878 — May to Jan. 1879:		
Carried forward,	$87,713 68	$16,174,488 20

Brought forward,		$87,713 68	$16,174,488 20
Refreshments: —			
H. D. Parker,	$10 75		
Hall & Whipple,	152 50		
Carriage-hire: —			
J. P. Barnard,	51 00		
J. E. Maynard,	44 00		
Of 1879 — Jan. to May:			
Refreshments: —			
Hall & Whipple,	1 95		
H. D. Parker,	19 75		
Carriage-hire: —			
J. E. Maynard,	5 50		
		285 45	

STREET COMMISSIONERS.

Salaries: — Commissioners,			
Isaac S. Burrell,	$3,000 00		
Joseph Smith, to Dec. 26,	2,216 64		
Newton Talbot,	3,000 00		
Isaac Hull Wright, three months,	750 00		
J. Henry Jenkins,	1,800 00		
Advertising,	459 69		
Stationery,	90 18		
Printing,	68 67		
Messenger service,	24 25		
Carriage-hire: —			
J. E. Maynard, $46 00			
J. P. Barnard, 36 00			
E. W. Murray, 28 00			
	110 00		
		11,519 43	
Total for Widening Streets, as per item No. 93 of Treasurer's account,			99,518 56
Total on city account for the year 1878–79,			$16,274,006 76

In this total of $16,274,006.76 are included the amount of the payment of the Temporary Loan of $1,000,000, borrowed in anticipation of the Taxes; $71,132.41, being the excess of the Mystic Water Works revenue over expenses, paid to Sinking Fund Commissioners; $177,195.91, being excess of the Cochituate Water Works revenue over expenses, paid to Sinking Fund Commissioners; $2,460,767.77, being payments of debt; $48,851.11, being proportion of rates paid by Cochituate Water Works to Mystic Water Works; $23,794.62, being proportion of rates paid by Mystic Water Works to other cities and towns; and $1,547.68

refunded costs on Taxes. Deducting these items from the total, as given above, we have the *real* expenditures on account of the City of Boston for 1878–79, including the State Tax and License revenue paid the State, $12,177,915.41.

ALFRED T. TURNER,

Auditor of Accounts.

Office of the Auditor of Accounts, June 2, 1879.

CITY INCOME.

INCLUDING TAXES AND LOANS.

Statement in detail of the income, taxes, and loans received on account of the City of Boston, during the financial year

1878-79,

Commencing with the first day of May, 1878, *and ending with the last day of April*, 1879.

Additional Land, Public Library.

Rent of building, Boylston street,		$1,425 00
Per item No. 6 *of Collector's account.*		

Additional Supply of Water.

Sales of land,	$8,700 00	
Rents,	509 36	
Costs in suit,	466 35	
Sales of grass and material,	198 50	
		9,874 21
Per item No. 3 *of Collector's account.*		

Armories.

Received from the State, in reimbursement in part of the amount paid for rent of armories for volunteer militia companies,		10,200 00
Per item No. 7 *of Collector's account.*		

Atlantic Avenue.

Instalment, with interest on bonds,		87,555 48
Per item No. 1 *of Collector's account.*		

Beach Street.

On account of betterments, with interest,	$4,517 67	
Rent,	480 00	
		4,997 67
Per item No. 9 *of Collector's account.*		
Carried forward,		$114,052 36

Brought forward,		$114,052 36

Board of Health.

In reimbursement of expenditures by the city for abating nuisances,	$8,474 00	
Licenses to collect grease, etc.,	149 00	
Fines for violation of health ordinance, etc.,	27 33	
		8,650 33

Per item No. 12 *of Collector's account.*

Board of Commissioners on the Sinking Funds.

Received from them with which to pay debt,	$2,460,767 77	
Received from them to pay betterments ordered to be refunded,	1,693 08	
		2,462,460 85

Per items Nos. 126 *and* 137 *of Treasurer's account.*

Boston Harbor.

Sale of boat,		30 00

Per item No. 13 *of Collector's account.*

Bridges.

Rent of buildings,	$1,755 25	
Sale of old materials,	243 54	
		1,998 79

Per item No. 11 *of Collector's account.*

Burnt District.

On account of betterments, with interest, assessed for widening on the following-named streets: —		
Congress street,	$20,031 89	
Arch street,	10,624 00	
Hawley street,	3,750 00	
Federal street,	2,642 50	
Milk street,	2,200 00	
Broad street,	1,443 83	
Oliver street,	1,303 35	
Pearl street,	1,181 32	
Summer street,	1,097 25	
Franklin street,	231 60	
Purchase street,	216 53	
High street,	150 66	
Washington street,	115 83	
Quincy place,	100 00	
Carried forward,	$45,088 76	$2,587,192 33

Brought forward,		$45,088 76	$2,587,192 33
Instalments on bonds, with interest,		1,102 41	
			46,191 17
Per item No. 8 of Collector's account.			

Cedar Grove Cemetery.

Sale of lots,		$4,557 35	
Fees, etc.,		4,542 41	
			9,099 76
Per item No. 2 of Collector's account.			

Church Street District.

Instalments, with interest, on bonds,			654 62
Per item No. 16 of Collector's account.			

City Debt.

Amount obtained on city certificates issued this year, for loans authorized by the City Council at different times, for various objects,			1,751,000 00
Per items Nos. 129, 130, 131, 132 and 133 of Treasurer's account.			

City Hospital.

From Superintendent for board and care of patients,		$7,820 42	
Interest on Trust Funds: —			
" Goodnow Fund,	$495 00		
" Nichols Fund,	30 00		
		525 00	
Sale of old materials,		160 00	
			8,505 42
Per item No. 20 of Collector's account.			

City of Charlestown.

Interest on bond,			1,770 92
Per item No. 17 of Collector's account.			

City Registrar's Department.

From sale of old hearse,			110 50
Per item No. 19 of Collector's account, in part.			

Cochituate Water Works.

Collections by the City Collector, and amounts paid into the treasury by the Boston Water Board.

Collections by Collector: — Water-rates due —			
For the year 1879,	$722,647 68		
" 1878,	288,892 93		
" 1877,	114 60		
		$1,011,655 21	
Carried forward,		$1,011,655 21	$4,404,524 72

Brought forward,		$1,011,655 21	$4,404,524 72
Shutting off and letting on water, for non-payment of rates: —			
Dues of 1879,	$664 00		
Dues of 1878,	914 00		
		1,578 00	
Fees on overdue rates,		1,567 75	
Collections by the Boston Water Board: —			
From Fire Department, for care of hydrants,	$47,412 00		
Service pipes for new water-takers extending, repairing, etc.,	5,971 55		
Sales of old materials,	2,603 13		
Mystic Water Works, for collection of East Boston water-rates,	2,500 00		
Alterations of pipes, etc.,	2,087 46		
Shutting off and letting on water,	1,689 50		
Charges for laying main pipe,	1,380 81		
Elevator and stand-pipe connections,	1,293 31		
Rents,	734 85		
Fines,	6 00		
		65,678 61	
			1,080,479 57

Per item No. 23 *of Collector's account.*

Cochituate Water-Works Loan.

Received during the year for loans authorized by City Council, for additional supply-works,	600,000 00

Per items 127 *and* 128 *of Treasurer's account.*

Collecting Bank Tax.

Received for expenses of collecting bank tax,	5,048 98

Per item No. 22 *of Collector's account.*

Deeds, Real Estate Advertising, etc.

For deeds and cost of advertising real estate sold for unpaid assessments,	15,128 48

Per item No. 27 *of Collector's account.*

Devonshire Street Extension.

Betterments and interest,	1,280 08

Per item No. 26 *of Collector's account.*

Carried forward,	$6,106,461 83

Brought forward,		$6,106,461 83

East Boston Ferries.

Tolls,	$165,989 98	
Rents,	325 00	
Sale of old materials, etc.,	215 33	
		166,530 31

Per item No. 31 *of Collector's account.*

Evergreen Cemetery.

Sale of lots,	$295 00	
Grass,	30 00	
		325 00

Per item No. 30 *of Collector's account.*

Fees.

From the City Clerk for collections by him, viz.: —		
Recording mortgages of personal property, mechanics' liens, and certificates of joint stock companies,	$3,384 95	
Licenses for sale of second-hand articles,	946 00	
Licenses for billiard saloons,	268 00	
" " auctioneers,	64 00	
" " pawnbrokers,	176 00	
" " intelligence offices,	148 00	
Sale of old ballots,	12 50	
Record of goods found,	75	
	$5,000 20	
From City Registrar, for certificates of marriage intention issued by him during the year,	1,704 50	
		6,704 70
Per item No. 18 *of Collector's account,*	$5,000 20	
Per item No. 19 *of Collector's account, in part,*	1,704 50	
	$6,704 70	

Fire-Alarm Telegraph.

Sale of old wire,	$21 00	
Repairs,	18 27	
Damage to pole,	10 00	

Per item No. 36 *of Collector's account.*

Fire Department.

Rents of tenements in engine-houses,	$1,833 84	
Sale of manure,	732 00	
" hose,	394 36	
Carried forward,	$2,960 20	$6,280,071 11

Brought forward,		$2,960 20	$6,280,071 11
Sale of materials,		193 15	
Loan of hose and engine,		50 00	
Refund of over-payment,		3 00	
			3,206 35
Per item No. 35 of Collector's account.			
Fort Hill Improvement.			
Instalment on bond with interest,			12,384 31
Per item No. 34 of Collector's account.			
Fort Hill Wharf.			
Rent,			1,350 00
Per item No. 37 of Collector's account.			
Hay Scales.			
Fees received from: —			
North,		$554 14	
Jamaica Plain,		57 98	
Brighton,		56 89	
West Roxbury,		31 58	
South Boston,		29 02	
East Boston,		25 28	
Roslindale,		12 10	
Roxbury,		8 38	
			775 37
Per item No. 42 of Collector's account.			
Health Department.			
Sale of house offal: —			
City proper and South Boston,	$19,750 42		
Roxbury district,	4,900 50		
Charlestown district,	3,170 30		
		$27,821 22	
Sales of ashes,		2,996 42	
Conveying prisoners from station-houses to city prison,		2,124 00	
Removing ashes made by steam-engine fires,		2,026 19	
Sales of street dirt,		1,438 23	
" manure,		1,075 00	
" old material,		165 46	
Discount on nails,		44 05	
			37,690 57
Per item No. 41 of Collector's account.			
Improved Sewerage.			
Sale of stone,			50 00
Per item No. 46 of Collector's account.			
Carried forward,			$6,335,527 71

Brought forward,		$6,335,527 71
Incidental Expenses.		
From Metropolitan Railroad Co., in settlement of suit,	$7,077 40	
From Boylston National Bank, in settlement of suit,	1,241 40	
Income from Babcock Music Fund,	163 00	
Income from Foss Flag Fund,	120 00	
Income from Foss 17th of June Fund,	120 00	
Conscience money,	100 00	
		8,821 80
Per item No. 45 *of Collector's account.*		
Interest.		
Received as follows: —		
On delinquent taxes,	$76,355 54	
Bank deposits,	42,556 52	
Sewer assessments,	165 22	
Paving assessments,	59 93	
Accrued interest on bonds,	2,649 23	
		121,786 44
Per items Nos. 125 *and* 136 *of Treasurer's account,*	$45,205 75	
Per item No. 47 *of Collector's account.*	76,580 69	
	$121,786 44	
Lamps.		
Sale of material,	$27 00	
" manure,	2 50	
		29 50
Per item No. 49 *of Collector's account.*		
Liquor Licenses.		
For licenses issued,	$221,264 00	
Fees for recording,	2,124 00	
		223,388 00
Per item No. 50 *of Collector's account.*		
Markets.		
Weighing fees,		460 71
Per item No. 53 *of Collector's account.*		
Mount Hope Cemetery.		
Received from Trustees, viz.: —		
Sale of lots,	$4,648 00	
Digging graves,	3,429 00	
Care of lots,	1,492 00	
Carried forward,	$9,569 00	$6,690,014 16

Brought forward,	$9,569 00	$6,690,014 16
Sale of graves,	948 00	
Sales of hay, wood, etc.,	560 30	
Use of receiving-tomb,	431 00	
Sale of flowers, etc.,	369 42	
Land taken to widen street,	300 00	
Interest on trust funds,	170 00	
Rent of house,	108 33	
		12,456 05

Per item No. 54 *of Collector's account.*

Mount Hope Cemetery Trust Fund.

Receipts for the perpetual care of lots,		1,925 00

Per item No. 55 *of Collector's account.*

Mystic Sewer.

Sale of tools and materials,	$397 81	
" building,	25 00	
		422 81

Per item No. 57 *of Collector's account.*

Mystic Water Works.

Water-rates, Charlestown district,	$101,977 61	
" from East Boston,	48,851 11	
" " Somerville,	55,372 57	
" " Chelsea,	50,777 58	
" " Everett,	7,466 55	
From Chelsea: — Interest on cost of pipe extension,	2,330 42	
Work on service-pipes,	770 97	
Fines,	380 00	
Fees,	277 50	
Sale of old materials,	238 79	
Maintaining meters,	145 00	
Shutting off and letting on water,	113 00	
		268,701 10

Per item No. 56 *of Collector's account.*

Northampton-Street District.

Betterments, with interest,	$757 30	
Rents,	5,076 05	
Instalment on bond, with interest,	520 82	
		6,354 17

Per item No. 58 *of Collector's account.*

Oliver Street.

Betterments,		2,017 77

Per item No. 61 *of Collector's account.*

Carried forward,	$6,981,891 06

Brought forward,			$6,981,891 06

Overseers of the Poor.

From the Overseers of the Poor, for collections by them from other cities and towns, for support of poor belonging to such cities and towns,		$14,108 97	
Commonwealth of Mass., for relief of sick State paupers,		9,000 07	
Commonwealth of Mass., for burials, and support of poor,		6,262 39	
Occupants of the Charity Building,		520 49	
Estate of a pauper,		3 95	
			29,895 87

Per item No. 60 *of Collector's account.*

Paving, etc.

From assessments on abutters, for cost of laying sidewalks in front of their premises, including material for the same,		$17,324 50	
For repairs,		163 50	
Sale of manure,		247 06	
Sale of old materials,		4 00	
			17,739 06

Per item No. 64 *of Collector's account.*

Pedlers' Licenses.

For licenses issued by the State,			835 00

Per item No. 65 *of Collector's account.*

Phillips Street Fund.

Income,			2,602 25

Per item No. 134 *of Treasurer's account.*

Police Department.

Received for services of police officers stationed at places of public amusement, and at other places, at the request of individuals desiring the services of officers, which amount is paid back to said officers,		$5,127 75	
Licenses: — wagons,	$2,677 00		
carriages,	1,177 00		
Horse-car drivers and conductors,	325 25		
Auctioneers,	152 00		
		4,331 25	
Sales of old materials,	$271 83		
" horses,	266 92		
" unclaimed goods,	144 06		
" intelligence office record books,	20 80		
Carried forward,	$703 61	$9,459 00	$7,032,963 24

Brought forward,	$703 61	$9,459 00	$7,032,963 24
Sales of gaming utensils,	15 65		
		719 26	
Refund of over-payment,		8 26	
			10,186 52

Per item No. 67 *of Collector's account.*

Police Charitable Fund.

Receipts from clerks of Municipal Courts,			7,190 11

Per item No. 68 *of Collector's account.*

Printing.

Sale of city documents,			102 36

Per item No. 69 *of Collector's account.*

Public Buildings.

Instalment on bond with interest,		$473 64	
Rents: — Eastern Avenue Wharf,	$3,000 00		
Ward-rooms,	494 00		
Faneuil Hall,	152 46		
Curtis Hall,	65 00		
		3,711 46	
Dividend on insurance scrip, etc.,		12 00	
			4,197 10

Per item No. 63 *Collector's account.*

Public Institutions.

Received from the Directors for Public Institutions: —

House of Correction.

For labor of inmates,	$41,359 32		
Gas supplied to Lunatic Hospital,	693 66		
Sales of rags, junk, and pork,	1,063 60		
		$43,116 58	

Per item No. 44 *of Collector's account.*

House of Industry.

Printing department,	$4,620 58		
Sales of pigs and pork,	3,601 29		
Farm products,	2,376 70		
Junk, bones, and barrels,	846 81		
State, cities, and towns, for support of inmates,	3,267 78		
Discharging cargoes of coal,	450 60		
Carried forward,	$15,163 76	$43,116 58	$7,054,639 33

Brought forward,	$15,163 76	$43,116 58	$7,054,639 33
Labor of female prisoners, making clothing, etc.,	429 76		
Board of Assistant Port Physician,	266 25		
		15,859 77	
Per item No. 43 *of Collector's account.*			
LUNATIC HOSPITAL.			
Individuals, for board of patients at this institution,		5,822 92	
Per item No. 51 *of Collector's account.*			
PAUPER EXPENSES.			
From individuals and towns, in reimbursement of expenses paid by the city for the support of their relatives or citizens in State Institutions,		1,944 68	
Per item No. 70 *of Collector's account.*			
ALMSHOUSE, AUSTIN FARM.			
From cities, towns, and individuals, for support of poor,		1,810 75	
Per item No. 4 *of Collector's account.*			
ALMSHOUSE, CHARLESTOWN DISTRICT.			
From cities, towns, and individuals, for support of poor,	$139 39		
Sales of pork,	232 54		
		371 93	
Per item No. 5 *of Collector's account.*			
STONE-CUTTING, DEER AND RAINSFORD ISLANDS.			
From sales of blocks, edgestone, and catch-basin curbs,		10,755 20	
Per item No. 81½ *of Collector's account.*			
Total amount of income from Public Institutions under the control of the Board of Directors,			79,681 83

Public Lands.

Received as follows, being for instalments, with interest, on bonds and mortgages which were on hand on the first of May, 1878, and on which payments have been received in 1878–79.		
On account of — Neck lands,	$7,217 16	
Carried forward,	$7,217 16	$7,134,321 16

Brought forward,		$7,217 16	$7,134,321 16
South Boston,		1,366 19	
Albany street,		804 40	
Rents: — Wharf, Albany street,	$1,933 34		
Estate, Bristol street,	916 63		
Wharf, South Bay,	625 00		
Estate, Rutherford avenue,	288 50		
Estate, South Boston,	287 50		
Estate, Highland street,	250 00		
Stable, Albany street,	163 67		
Estate, No. 2903 Washington street,	150 00		
Estate, Albany and Stoughton streets,	143 75		
Great Brewster Island,	100 00		
Poorhouse, Brighton,	20 00		
Land, Harrison avenue,	20 00		
		4,898 39	
			14,286 14
Per item No. 14 *of Collector's account,*		$9,387 75	
Per item No. 62 *of Collector's account,*		4,898 39	
		$14,286 14	

Public Library.

Interest on trust funds,	$6,917 78	
Fines,	2,153 05	
Donation from Dr. Samuel A. Green,	1,000 00	
Donation from J. Ingersoll Bowditch,	500 00	
Sale of catalogues,	465 27	
		11,036 10

Per item No. 70 *of Collector's account.*

Public Park, Back Bay.

Sale of grass,	47 75

Per item No. 71 *of Collector's account.*

Quarantine Department.

For the regular quarantine fees of Port Physician, boarding and inspecting vessels from foreign ports,	3,737 71

Per item No. 72 *of Collector's account.*

Rents.

The amounts received for Rents during the year have been as follows: —

Carried forward,	$7,163,428 86

Brought forward,				$7,163,428 86
MARKET HOUSES.				
Faneuil Hall:—Stalls,		$50,890 56		
Cellars, etc.,		26,638 00		
Outside stands,		1,862 22		
		$79,390 78		
New Faneuil Hall:—				
Stalls,	$14,409 60			
Cellars,	7,216 20			
		21,625 80		
Total for Market Houses,			$101,016 58	
Old State House,			16,000 00	
Quincy Hall,			2,958 34	
Rotunda and offices, Quincy Hall,			1,450 00	
House 94 Roxbury street,			300 00	
Stable, Charlestown district,			150 00	
Hook and Ladder House No. 4, Eustis street,			125 00	
Mayhew School-house yard,			120 00	
				122,119 92

Per item No. 73 *of Collector's account.*

Roxbury Canal Improvement.

Sale of old drawbridge,	$112 50	
" building,	25 00	
		137 50

Per item No. 74 *of Collector's account.*

Schools and School-houses.

SCHOOL-HOUSES, PUBLIC BUILDINGS.				
Instalments, with interest, on bonds,—sales of estates:—				
Fort Hill square,	$31,179 68			
Columbia st.,	444 48			
Mather st.,	177 00			
		$31,801 16		
Rents,		40 00		
			$31,841 16	

Per item No. 78 *of Collector's account.*

School Instructors.

Instruction of deaf-mutes,		$15,650 54		
Carried forward,		$15,650 54	$31,841 16	$7,285,686 28

Brought forward,	$15,650 54	$31,841 16	$7,285,686 28
Dog licenses,	13,278 00		
Non-resident scholars,	3,001 86		
Income from Smith Fund,	354 03		
Income from Stoughton Fund,	223 76		
		32,508 19	
Per item No. 81 *of Collector's account.*			
School Expenses School Committee.			
Sale of books and materials,		406 35	
			64,755 70
Per item No. 80 *of Collector's account.*			

Sewer Department.

From assessments on sundry persons for their proportion of the cost of sewers built by the city,	$34,587 15	
From the Superintendent, for collections made by him from sundry persons for the right to enter their drains into common sewers already existing,	392 84	
Labor,	427 50	
Repairs,	49 50	
Use of pump,	42 00	
Sale of old material,	20 61	
		35,519 60
Per item No. 83 *of Collector's account.*		

Small-pox Hospital.

Rent of estate, Swett street,	$312 50	
Board of patients,	54 28	
		366 78
Per item No. 79 *of Collector's account.*		

Soldiers' Relief.

From the State, in reimbursement in part of the amount the city has advanced, in conformity to the laws of the Commonwealth, to volunteers and their families or other dependents on volunteers in the army and navy,		79,730
Per item No. 82 *of Collector's account.*		

Suffolk Street District.

Received on account of estates sold, instalments, with interest, on bonds,		$30,208 81	
Rents, estate No. 154 Shawmut avenue,	$412 50		
Carried forward,	$412 50	$30,208 81	$7,466,059 24

Brought forward,	$412 50	$30,208 81	$7,466,059 24
4 Albion street,	385 00		
Cor. Dover and Shawmut avenue,	150 00		
10 Indiana place,	270 00		
Estate 197 Shawmut avenue,	114 00		
		1,331 50	
			31,540 31

Per item No. 77 *of Collector's account.*

State Bank Tax.

Tax of 1878, collected by city and paid to State,			499,848 80

Per item No. 24 *of Collector's account.*

Swett Street.

Instalments on bonds given to be paid upon the city building the street,		$11,800 00	
Betterments, with interest,		5,644 16	
			17,444 16

Per item No. 75 *of Collector's account.*

Taxes.

Collections made in 1878–79 : —			
Taxes of 1878,		$7,275,074 49	
Taxes of 1877 and prior,		693,254 83	
From Commonwealth, for city's proportion of tax on corporations and banks out of the city,		296,966 33	
Bank tax,		179,582 22	
			8,444,877 87

Per item No. 87 *of Collector's account.*

Tax and other Fees.

Fees on overdue taxes and assessments,			6,943 02

Per item No. 84 *of Collector's account.*

Temporary Loan.

Received for temporary loan, as authorized by order of City Council of June 28, 1878, which amount was borrowed and made payable during the financial year of 1878–79,			1,000,000 00

Per item No. 135 *of Treasurer's account.*

Town of Brighton.

On account of betterments, with interest : —			
Market street,		$7,403 22	
Cambridge street,		370 00	
Carried forward,		$7,773 22	$17,466,713 40

Brought forward,	$7,773 22	$17,466,713 40
Lincoln street,	185 00	
Taxes,	230 75	
Costs and interest on betterments,	204 15	
Deeds, etc.,	2 00	
		8,395 12
Per item No. 48 *of Collector's account,*	$185 00	
Per item No. 85 *of Collector's account,*	8,210 12	
	$8,395 12	

Washington Street Extension.

Betterments, with interest,		121,967 18
Per item No. 89 *of Collector's account.*		

West Boston and other Bridges.

Received from Commissioners — rents,		48 40
Per item No. 91 *of Collector's account.*		

Widening Streets.

Received under the betterment law, on account of widening and extending: —		
Auburn street,	$357 12	
Bedford street,	136 63	
Cottage street,	166 67	
Emerson street,	322 85	
Eustis street,	346 28	
Fairfield street,	3,547 50	
Foster street,	256 55	
Magazine street,	382 52	
	$5,516 12	
Instalment on bond, with interest,	1,523 69	
Rent of estate corner of Washington and Water streets,	1,600 00	
Rent of land, Salutation street,	10 00	
Interest on bond,	30 00	
Release of damages, Rockland street,	47 00	
Sale of grass,	2 00	
		8,728 81
Per items Nos. 2, 10, 15, 28, 29, 38, 33, 52, 59, *and* 90 *of Collector's account.*		

Widening and Grading Dudley and other Streets.

On account of betterments with interest,		314 87
Per item No. 25 *of Collector's account.*		
Carried forward,		$17,606,167 78

Brought forward,	$17,606,167 78
Widening Eliot Street.	
On account of betterment,	1,300 00
Per item No. 32 *of Collector's account.*	
Widening Hanover Street, No. 1.	
On account of betterment,	7,000 00
Per item No. 39 *of Collector's account.*	
Widening Hanover Street, No. 2.	
Instalments on bonds, with interest,	824 70
Per item No. 40 *of Collector's account.*	
Widening Shawmut Avenue.	
Betterments, with interest,	3,298 54
Per item No. 76 *of Collector's account.*	
Widening Tremont Street.	
Betterments, with interest,	764 33
Per item No. 86 *of Collector's account.*	
Widening Washington and Essex Streets.	
Betterments, with interest,	2,797 80
Per item No. 88 *of Collector's account.*	
Total income on City account for the year 1878–79,	$17,622,153 15

This amount of $17,622,153.15, as given above, was received in the city treasury, as follows: —

From City Collector,		$11,760,884 30
Commissioners on the Sinking Funds, to pay debt,	$2,460,767 77	
To pay betterments ordered to be refunded,	1,693 08	
		2,462,460 85
Temporary loan,		1,000,000 00
City Loans: — on account of: —		
Improved Sewerage,	$1,226,000 00	
Roxbury Canal Improvement,	300,000 00	
English High and Latin Schoo Buildings,	175,000 00	
Northampton-Street district,	50,000 00	
		1,751,000 00
Cochituate Water loans: —		
On account of the Additional Supply of Water,		600,000 00
Interest on bank deposits,		42,556 52
Carried forward,		$17,616,901 67

Brought forward,	$17,616,901 67
Interest on Phillips Street Fund,	2,602 25
Accrued interest on bonds,	2,649 23
	$17,622,153 15

The following payments were made from the income and taxes hereinbefore set forth in detail and not accounted for under the head of payments, viz. : —

To Commonwealth of Massachusetts, — Bank Tax,	$504,031 56	
Corporation Tax,	2,931 40	
		$506,962 96
To Board of Commissioners on Sinking Funds, — revenue received from betterments, sales of public lands, and other sources,		427,626 25
Temporary Loan of 1869,		100,000 00
To amount of refunded taxes, betterment, sewer, and sidewalk assessments, interest and costs on same,		36,986 49
To Treasurer of Police Charitable Fund, — witness-fees earned by officers in Municipal and Municipal District Courts,		6,500 00
Investment of Trust Fund : — Green Library Trust Fund,		1,000 00
Killing dogs,	$759 00	
Damages by dogs,	10 00	
		769 00
Stoughton Poor Fund,		97 42
Phillips Street Fund,		10 00
		$1,079,952 12

The temporary loan borrowed and paid, amounting to $1,000,000, is included under both heads, of "Expenditures" and "Income and Taxes."

ALFRED T. TURNER,

Auditor of Accounts.

Office of the Auditor of Accounts, June 2, 1879.

COUNTY PAYMENTS.

Statement in detail of payments on account of the County of Suffolk, during the financial year

1878-79,

Commencing with the first day of May, 1878, *and ending with the last day of April*, 1879.

[The County of Suffolk comprises the cities of Boston and Chelsea, the towns of Revere and Winthrop. The City of Boston pays all the County expenses, owns all the County buildings, and receives all the County income.]

Payments *drawn for by the Mayor in the usual form, and paid through the Auditor's Office.*

Jail.

Salaries: John M. Clark, jailer,	$1,000 00		
Rufus R. Cook, Chaplain,	1,000 00		
Turnkey, watchmen, and matron,	7,956 00		
		$9,956 00	
Subsistence supplies,		7,785 56	
Repairs and alterations,		3,440 78	
Fuel,		1,641 07	
Clothing and bedding,		671 15	
Gas,		544 91	
Furniture,		503 54	
Water-rates and ice,		455 54	
Feed for and shoeing horses, and repairs of vehicles and harnesses,		337 51	
Medicines,		125 08	
Printing and stationery,		91 06	
Total Jail expenses,			$25,552 20
Carried forward,			$25,552 20

Brought forward,		$25,552 20
SALARIES.		
Sheriff. — John M. Clark,	$2,500 00	
Supreme Judicial Court. — Henry A. Clapp, Assistant Clerk.—*Fixed by State, paid by County,*	2,500 00	
William Easterbrook, Messenger,	1,100 00	
Samuel Canning, Assistant Messenger,	400 00	
		6,500 00
COURT HOUSE.		
Janitor, Wm. Easterbrook,	$3,000 00	
Repairs,	1,715 61	
Furniture and furnishing,	1,594 86	
Fuel,	1,422 84	
Water,	543 63	
Gas,	557 46	
Cleaning and small supplies,	282 65	
Watering street,	70 40	
		9,187 45
Rent of room 39 Court street, for hearing jury-waived cases,		2,450 00
PROBATE AND REGISTRY OF DEEDS BUILDING.		
Janitor and messenger, Wm. A. Fort,	$1,300 00	
Rent of a portion of the Massachusetts Historical Society's building,	9,000 00	
Furniture and furnishing,	518 65	
Gas,	507 30	
Repairs,	447 20	
Fuel,	237 00	
Cleaning and supplies,	166 30	
Water-rates and ice,	78 25	
		12,254 70
SUPERIOR COURT, CIVIL SESSION.		
Edwin A. Wadleigh, Assistant Clerk. — *Fixed by State, paid by County,*	$2,500 00	
Edward A. Willard, Assistant Clerk. —*Fixed by State, paid by County,*	1,500 00	
J. M. W. Yerrinton, Stenographic reporter,	2,000 00	
Walter Rogers, Stenographic reporter,	2,000 00	
Stationery,	603 68	
Printing,	554 83	
		9,158 51
Carried forward,		$65,102 86

Brought forward,		$65,102 86
SUPERIOR COURT, CRIMINAL SESSION.		
Stationery,	$876 77	
Printing,	488 81	
		1,365 58
SUPERIOR COURTS.		
Salaries of officers in attendance on sessions of Civil and Criminal Courts: —		
F. M. Adams, George Booth, George L. Clark, Samuel Canning, Jr., David M. R. Dow, F. X. Macdonald, Abel B. Munroe, George B. Munroe, John Newell, David Patterson, John Robie, Charles Smith, Thomas M. Smith, Henry F. Spach, William C. Thomas, William G. Tyler, — 16 officers, each $1,400,	$22,400 00	
Wm. P. Cook, messenger,	1,400 00	
		23,800 00
SUPERIOR AND MUNICIPAL COURTS, Criminal sessions: — E. A. Macdonald, Treasurer's clerk, employed in paying witnesses' and officers' fees,		2,400 00
MUNICIPAL COURT.		
Justices: Mellen Chamberlain, to Oct. 1, 1878,	$1,500 00	
J. Wilder May, from Oct. 14, 1878,	1,397 95	
W. E. Parmenter,	3,000 00	
J. M. Churchill,	3,000 00	
Clerks: of Criminal session: —		
J. C. Leighton,	2,500 00	
Clerk-hire,	7,600 00	
Of Civil session: —		
W. T. Connolly,	2,500 00	
Assistant,	1,800 00	
Special Justice, Wm. J. Forsaith,	876 17	
Constables in Criminal session: —		
John R. Barry, Samuel Brackett, Augustus Grant, F. P. Ingalls, A. F. Nettleton, William S. Post, — six officers, each $1,800.00,	10,800 00	
Constables in Civil session: —		
William W. Blake, to March 27, 1879,	1,176 67	
Thomas Hall,	1,200 00	
		37,350 79
REGISTRY OF PROBATE.		
Printing,	$1,477 92	
Clerical services,	1,200 00	
Stationery and binding,	345 25	
		3,023 17
Carried forward,		$133,042 40

Brought forward,		$133,042 40
REGISTRY OF DEEDS.		
Arranging indexes for Registry of Deeds in compliance with orders of the Board of Aldermen: —		
Grantor and grantees of 1877, and indexes of plans, attachments, betterments, sewers, and tax sales, Thomas F. Temple, contractor,	$4,400 00	
Stationery,	1,104 40	
Classified index of attachments, 1874–1877, Thomas F. Temple, contractor,	850 00	
Binding and printing,	511 50	
		6,865 90
MUNICIPAL COURT, CHARLESTOWN DISTRICT.		
Justice, G. Washington Warren,	$2,000 00	
Clerk, Daniel Williams,	1,500 00	
Constables, Charles Burcham,	1,200 00	
S. P. Kelly,	1,200 00	
Janitor, Jas. Miskelly,	614 00	
Conveying prisoners,	270 25	
Printing and stationery,	75 85	
Furnishing and supplies,	49 50	
Repairs,	31 25	
Gas,	20 63	
		6,961 48
MUNICIPAL COURT, EAST BOSTON.		
Justice, Benjamin Pond,	$1,600 00	
Clerk, Willard S. Allen,	1,000 00	
Constables, M. P. Brown,	1,020 00	
Charles S. Tasker,	1,020 00	
Janitor, William Gradon,	600 00	
Fuel,	253 50	
Printing and stationery,	98 04	
Special Justices, R. H. Thompson,	88 11	
Jas. L. Walsh,	31 14	
Gas,	36 30	
Watering street,	28 00	
Furnishing and supplies,	24 05	
Repairs,	24 65	
		5,823 79
MUNICIPAL COURT, SOUTH BOSTON.		
Justice, R. I. Burbank,	$2,000 00	
Clerk, Joseph H. Allen,	1,500 00	
Constables, John Rogers,	1,300 00	
E. D. Foss,	1,300 00	
Janitor, M. G. Worth,	600 00	
Printing,	284 57	
Fuel,	102 50	
Repairs,	89 89	
Carried forward,	$7,176 96	$152,693 57

Brought forward,	$7,176 96	$152,693 57
Stationery,	54 39	
Furnishing and small supplies,	54 00	
Gas,	51 42	
		7,336 77
MUNICIPAL COURT, DORCHESTER DISTRICT.		
Justice, J. R. Churchill,	$1,600 00	
Clerk, R. T. Swan,	1,000 00	
Constable, M. Merrick, Jr.,	1,020 00	
Janitor, E. Davenport,	605 75	
Fuel,	110 00	
Repairs,	108 01	
Special Justices, Geo. A. Fisher,	52 50	
G. M. Reed,	49 22	
Printing,	43 41	
Gas,	37 45	
Stationery and supplies,	35 68	
		4,662 02
MUNICIPAL COURT, ROXBURY DISTRICT.		
Justice, P. S. Wheelock,	$2,500 00	
Clerk, Alfred Williams,	1,500 00	
Assistant Clerk, Wm. A. Blossom, to Oct. 7,	413 15	
Giles H. Rich, from Oct. 26,	346 48	
Constables: Joseph Hubbard,	1,500 00	
A. F. Anderson, to Oct. 1, 1878,	750 00	
Wm. A. Blossom, from Oct. 7, 1878,	727 74	
Janitor, Wm. N. Felton,	600 00	
Conveying prisoners,	713 00	
Fuel,	211 90	
Stationery,	181 72	
Printing,	128 13	
Repairs,	105 72	
Special Justices, H. W. Fuller,	100 00	
S. A. Bolster,	100 00	
Gas,	35 99	
Watering streets,	25 00	
Furnishing and supplies,	12 00	
		9,950 83
MUNICIPAL COURT, WEST ROXBURY DISTRICT.		
Justice, J. M. F. Howard,	$1,600 00	
Clerk, Wm. Maccarty,	1,000 00	
Constable, Chas. P. Johnson,	1,020 00	
Janitor, Joseph W. Page,	308 00	
Fuel,	130 50	
Conveying prisoners,	99 00	
Care of heating apparatus,	70 00	
Carried forward,	$4,227 50	$174,643 19

Brought forward,	$4,227 50	$174,643 19
Special Justices: H. R. Brigham,	93 42	
G. R. Fowler,	67 47	
Printing,	28 47	
Gas,	3 90	
		4,420 76
MUNICIPAL COURT, BRIGHTON DISTRICT.		
Justice, Henry Baldwin,	$1,600 00	
Clerk, James H. Rice,	1,000 00	
Constable, Henry P. Kennedy,	1,200 00	
Janitor, D. O. Wilde,	484 00	
Special Justices: M. Norton,	72 66	
F. W. Galbraith,	41 52	
Conveying prisoners,	110 00	
Fuel,	59 52	
Stationery,	58 83	
Gas,	38 70	
Supplies and small items,	22 50	
Repairs,	23 92	
Printing,	23 55	
		4,735 20
POLICE COURT, CHELSEA.		
Justice, Hamlett Bates,	$1,800 00	
Clerk, F. O. Barnes,	1,000 00	
		2,800 00
MEDICAL EXAMINERS.		
F. W. Draper,	$3,000 00	
F. A. Harris,	3,000 00	
Printing,	6 87	
		6,006 87
Rent of three offices for the Commonwealth's Attorney for the County of Suffolk, and his two Assistants,		1,200 00
Annual payment to the Social Law Library for 1878, as required by the Stat. of 1859, chap. 172,		1,000 00
John W. McKim, for hearing cases and committing insane persons,		856 00
INQUEST CASES.		
Special Justices: J. D. Fallon,	$47 40	
Jas. L. Walsh,	35 60	
R. H. Thompson,	20 00	
B. F. Burnham,	15 70	
		118 70
Mounting and binding plans for City Clerk's office,		105 00
Hearing in question of Court-house site, — advertising,	$17 50	
Phonographic report,	7 00	
		24 50
Carried forward,		$195,910 22

Brought forward,			$195,910 22
Printing for Superintendent of Public Buildings,			21 74
Advertising jail alterations,			16 50
Printing, — County Treasurer,			13 92
Expenses of Committees: —			
Of 1878: — Committee on Prison, Refreshments, H. D. Parker,	$6 70		
Carriage-hire, J. E. Maynard,	18 00		
		24 70	
Of 1879: — Committee on County Accounts, Hall & Whipple,		5 80	
			30 50
Total payments on Mayor's drafts,			$195,992 88
Per item No. 138 *of Treasurer's account,*		$195,937 69	
Add amount drawn by Auditor, but not paid,		55 19	
		$195,992 88	

Payments *made by the County Treasurer, as reported by him to the Auditor. These payments were made on requisitions by the judges of the several Courts, etc., and were not drawn for by the Mayor; nor are they in any way under the control or supervision of the city authorities.*

SUPERIOR COURT FOR CRIMINAL BUSINESS.

Witnesses' fees,	$19,058 79	
Jurors' fees,	20,196 28	
Deputy Sheriffs' fees,	2,566 48	
Clerk: — John P. Manning, and for assistance in the Clerk's office,	7,373 16	
[Of this amount the sum of $714.76, being one-half surplus fees, was paid in by him to the County Treasurer.]		
Sundry constables, for serving precepts, etc.,	1,119 55	
Messenger, Luther Hutchins,	963 00	
Hall & Whipple, refreshments for Jurors,	359 00	
Officers' expenses in liquor seizure cases, etc.,	28 12	
Officers' fees,	358 69	
Printing,	30 00	
Incidentals,	13 50	
		52,066 57
Per item No. 139 *of Treasurer's account, in part.*		
Carried forward,		$248,059 45

Brought forward,		$248,059 45

SUPERIOR COURT FOR CIVIL BUSINESS.

Clerk, Joseph A. Willard, fees,	$94 20	
Jurors' fees,	35,097 78	
Constables, for serving precepts, etc.,	161 85	
Assistant Messenger, Samuel Canning,	634 50	
Officers' expenses,	25 32	
Stationery,	165 51	
Hall & Whipple, refreshments for Jurors,	983 00	
Advertising,	43 25	
Auditors' fees,	2,686 00	
Postage and rent of P. O. Box,	10 00	
Washing towels, etc.,	32 00	
Law Reporter,	62 50	
Law-books,	2 00	
Incidentals,	15 00	
		40,012 91

Per item No. 140 *of Treasurer's account.*

SUPREME JUDICIAL COURT.

Clerk, John Noble, fees,	$381 49	
Deputy Sheriffs' fees,	1,098 00	
Jurors' fees,	8,013 40	
Messenger, Frank B. Brown,	946 75	
Constable, Henry Taylor,	567 00	
" James F. Goodwin,	1,766 65	
Other constables, for serving precepts, etc.,	59 70	
Officers' expenses,	68 50	
Stationery,	721 04	
Printing,	171 25	
Hall & Whipple, refreshments for Jurors,	506 00	
Theo. W. Fisher, medical expert,	100 00	
Counsel expenses,	15 00	
Auditors' fees,	570 00	
Document cases,	40 50	
Interpreter,	9 00	
Law-books,	12 00	
Plaintiffs' costs,	14 21	
Officers' fees,	4 50	
Incidentals,	5 00	
		15,069 99

Per item No. 142 *of Treasurer's account.*

Carried forward,	$303,142 35

Brought forward,		$303,142 35
MUNICIPAL COURT — *Criminal Session.*		
Witnesses' fees.	$4,436 02	
Police officers' fees, paid to the Police Charitable Fund,	4,859 71	
Witnesses' fees at inquests,	123 84	
Copyists,	1,900 08	
Printing,	822 07	
Stationery,	140 90	
Law books,	14 75	
I. G. Harding, expenses in arresting a criminal,	157 00	
Supreme Judicial Court, witnesses paid,	102 00	
Incidentals,	12 00	
		12,568 37
Per items No. 141 *and* 145 *of Treasurer's account.*		
MUNICIPAL COURT — *Civil Session.*		
Copyists,	$1,100 04	
Messenger, J. P. S. Churchill,	375 00	
Printing,	581 92	
Stationery,	237 51	
Law-books,	22 00	
Incidentals,	19 40	
		2,335 87
Per item No. 146 *of Treasurer's account.*		
CHELSEA POLICE COURT.		
Hamlett Bates, justice's fees, and cash paid out for care of court-room, fuel, stationery, postage, rent of P.O. box, expressage, and sundry small items, and including fees in insanity cases brought before him,	$247 12	
William P. Drury, City Marshal of Chelsea, fees,	1,058 64	
Chelsea, police officers' fees,	101 21	
Witnesses' fees,	35 60	
Chelsea, officers' expenses,	20 48	
Milton Ray, Constable of Revere, fees and expenses,	38 35	
		1,501 40
Per item No. 139 *of Treasurer's account in part.*		
INSANITY CASES BROUGHT BEFORE THE JUDGE OF PROBATE.		
Officers' fees and conveyance: —		
J. D. Coburn, $4,233 15		
Geo. L. Clark, 9 00		
	$4,242 15	
Carried forward	$4,242 15	$319,547 99

Brought forward,		$4,242 15	$319,547 99
Physicians: —			
T. W. Fisher,	$947 00		
D. Youngman,	839 40		
C. A. Walker,	94 70		
G. H. M. Rowe,	91 20		
Thos. G. Reed,	49 90		
C. W. Brown,	47 40		
W. J. G. Fogg,	46 10		
G. W. Copeland,	38 10		
S. A. Green,	34 80		
J. H. McCollom,	31 80		
J. G. Blake,	28 80		
W. H. Thorndike,	27 00		
M. F. Gavin,	26 50		
E. S. Boland,	26 40		
A. T. Cabot,	25 20		
O. G. Cilley,	21 60		
E. T. Williams,	21 60		
S. H. Durgin,	21 60		
J. B. Treadwell,	21 60		
M. H. Richardson,	21 60		
Other physicians, in each case less than $20.00,	621 80		
		3,084 10	
Witnesses,		250 80	
			7,577 05
Per item No. 143 *of Treasurer's account.*			
MEDICAL EXAMINATIONS: — INQUESTS.			
Clerks,		$112 00	
Removals,		284 20	
Witnesses,		74 40	
Chemists: —			
E. S. Wood,		100 00	
W. B. Hills,		100 00	
Jurors on old inquests,		31 56	
Witness on fire inquest,		1 80	
Constable on old inquest,		4 50	
			708 46
Per item No. 144 *of Treasurer's account.*			$327,833 50

RECAPITULATION.

On drafts drawn by the Mayor, and approved by the Committee on Accounts,	$195,992 88
On drafts drawn by the County authorities, independent of the City authorities,	131,840 62
Total expenditures on COUNTY ACCOUNT *for the year* 1878–79,	$327,833 50

ALFRED T. TURNER,

Auditor of Accounts.

OFFICE OF THE AUDITOR OF ACCOUNTS, June 2, 1879.

COUNTY INCOME.

Statement of the Receipts on account of the County of Suffolk, during the financial year

1878-79.

Commencing with the first day of May, 1878, *and ending with the last day of April*, 1879.

Sheriff.

Received from the Sheriff of the County, for fines, forfeitures and costs taxed in the Superior Court, Criminal Session, and there paid,		$18,981 07	
Fines and costs paid at Jail, viz.: —			
Municipal Court, sentences,	$2,218 37		
Superior Court, Criminal Session, sentences,	1,651 45		
		3,869 82	
From United States, for board of prisoners and witnesses,		2,285 95	
			$25,136 84

Per item No. 92 *of Collector's account.*

Municipal Court, Criminal Session.

From the clerk of this Court, for fines and costs in criminal cases, collected by him,		$11,975 63	
Less paid Society for the Prevention of Cruelty to Animals,	$63 00		
Complainants in certain cases,	72 50		
		135 50	
			11,840 13

Per item No. 103 *of Collector's account.*

Municipal Court, Civil Session.

From Clerk of this Court, for fees in civil cases, collected by him,	6,250 23

Per item No. 104 *of Collector's account.*

Carried forward,	$43,227 20

Brought forward,			$43,227 20

House of Industry.

From the Superintendent of this House, for fines, and costs collected by him on the discharge of prisoners,			5,727 54

Per item No. 106 *of Collector's account.*

Superior Court, Civil Session.

From the Clerk of this Court, half-surplus fees collected by him,		$3,204 10	
Allowance by statute,		500 00	
			2,704 10

Per item No. 95 *of Collector's account.*

Municipal Court, South Boston.

From the Clerk of this Court, for fines and costs,		$3,920 30	
Less police officers' fees, paid Police Charitable Fund,	$860 80		
Witnesses' fees,	514 50		
Special Justice,	160 00		
Officers' expenses,	116 34		
Inspector of Milk,	55 00		
Postages and telegrams,	21 83		
Stationery and law-books,	16 87		
Incidentals,	15 77		
		1,761 11	
			2,159 19

Per item No. 99 *of Collector's account.*

Municipal Court, Roxbury District.

From the Clerk of this Court, for fines and costs, collected by him,		$3,784 67	
Less police officers' fees, paid Police Charitable Fund,	$261 70		
Witnesses' fees,	1,134 80		
Officers' expenses,	390 74		
Complainants' in certain cases,	25 00		
Stationery,	20 15		
Society for the Prevention of Cruelty to Animals,	19 00		
Postage,	18 18		
Medical attendance,	8 00		
		1,877 57	
			1,907 10

Per item No. 102 *of Collector's account.*

Carried forward,			$55,725 13

Brought forward,			$55,725 13

Municipal Court, East Boston.

From the Clerk of this Court, for fines and costs,		$2,344 10	
Less police officers' fees, paid Police Charitable Fund,	$369 20		
Witnesses' fees,	277 00		
Officers' expenses,	170 33		
Postage and small items,	29 50		
Society for the Prevention of Cruelty to Animals,	20 00		
		866 03	
			1,478 07

Per item No. 97 *of Collector's account.*

Municipal Court, Charlestown District.

From the Clerk of this Court, for fines and costs,		$2,851 64	
Less police officers' fees, paid Police Charitable Fund,	$537 70		
Witnesses' fees,	427 10		
Medical expenses,	195 25		
Officers' expenses,	148 21		
Special Justice,	55 00		
Stationery and postage,	39 75		
		1,403 01	
			1,448 63

Per item No. 100 *of Collector's account.*

Police Court, Chelsea.

From Justice of this Court, for fines and costs,	893 71

Per item No. 107 *of Collector's account.*

Superior Court, Criminal Session.

From the Clerk, for half of surplus fees collected by him,	714 76

Per item No. 94 *of Collector's account.*

House of Correction.

From the Master of the House of Correction, for fines and costs, collected by him,	713 93

Per item No. 105 *of Collector's account.*

Municipal Court, Brighton District.

From the Clerk of this Court, for fines and costs,	$873 85	
Carried forward,	$873 85	$60,974 23

Brought forward,		$873 85	$60,974 23
Less police officers' fees, paid Police Charitable Fund,	$103 50		
Witnesses' fees,	149 40		
Officers' expenses,	49 53		
Incidentals,	17 30		
Society for the Prevention of Cruelty to Animals,	16 50		
Clerk-hire,	10 00		
		346 23	
			527 62

Per item No. 98 *of Collector's account.*

Municipal Court, West Roxbury District.

From the Clerk of this Court, for fines and costs,		$822 38	
Less police officers' fees, paid Police Charitable Fund,	$72 20		
Witnesses' fees,	153 20		
Officers' expenses,	44 74		
Society for the Prevention of Cruelty to Animals,	35 00		
Stationery and small expenses,	27 01		
		332 15	
			490 23

Per item No. 96 *of Collector's account.*

Municipal Court, Dorchester District.

From the Clerk of this Court, for fines and costs, collected by him,		$994 20	
Less paid officers' expenses,	$145 73		
Witnesses' fees,	168 40		
Police officers' fees, paid Police Charitable Fund,	153 40		
Incidentals,	39 78		
Complainants in certain cases,	10 00		
Society for the Prevention of Cruelty to Animals,	5 00		
		522 31	
			471 89

Per item No. 101 *of Collector's account.*

Carried forward,	$62,463 97

Brought forward,	$62,463 97
Supreme Judicial Court.	
From the Clerk of this Court, for half of surplus fees collected by him, *Per item No.* 93 *of Collector's account.*	180 05
Total Income on COUNTY ACCOUNT *for the year* 1878–79,	$62,644 02

COUNTY STATEMENT.

The preceding County of Suffolk expenses and income show the following result: —

The expenditures on account of the County of Suffolk, as per details on page 175,	$327,833 50
The income on this account from all sources, as per details on page 186,	62,644 02
Balance against the County,	$265,189 48

Which is an increase of the balance against the County of Suffolk, from that of last year, of $33,475.94.

Of the $327,833.50, the city authorities had cognizance of $195,992.88, and the balance, $131,840.62, was paid on requisitions of the Judges of the several Courts, and for Medical Examiners' accounts, approved by the City Auditor, for expenses of inquests and views on bodies "supposed to have come to death by violence."

ALFRED T. TURNER,

Auditor of Accounts.

OFFICE OF THE AUDITOR OF ACCOUNTS, June 2, 1879.

AUDITOR'S AGGREGATES.

CITY AND COUNTY.

1878-79.

Of the whole amount of the payments for city and county, for the financial year 1878–79, there were drawn for by the Mayor, through the office of the Auditor of Accounts, after the same had been previously certified to by the Auditor of Accounts, and approved by the Committee on Accounts, viz.: —

On City of Boston account,	$10,356,298 13	
On County of Suffolk account,	195,992 88	
		$10,552,291 01

The following sums were paid by the Treasurer, on accounts and requisitions which were not passed upon by the Committee on Accounts of the City Council, but under authority of ordinances of the City Council, and State laws, viz.: —

Debt Payments.

City and Water debt paid with money furnished the City Treasurer by the Board of Commissioners on the Sinking Funds for that purpose, including cost of redemption of matured debt,		2,460,767 77

Interest and Premium on City Debt.

Interest on the City Debt proper and the debts assumed by annexation, as it became due, including the exchange and premium on gold, in which, or its equivalent, part of said payments were made,		1,666,754 56

Commissioners on the Sinking Funds.

To the Board of Commissioners on the Sinking Funds for the payment or redemption of the debt of the city, being revenue received on account of betterments, sales of public lands, and estates for reduction of debt, and for water works sinking funds, etc.		
Revenue for redemption of debt before maturity,	$427,626 25	
Carried forward,	$427,626 25	$14,679,813 34

Brought forward,	$427,626 25	$14,679,813 34
Balances of unused loans per order of City Council for cancellation of debt,	312,801 85	
Excess of revenue over expenditures for Mystic Water Works Sinking Fund,	71,132 41	
Excess of revenue over expenditures for Cochituate Water Works Sinking Fund,	177,195 91	
		988,756 42
Cochituate Water Works, Interest and Premium.		
Interest on the Cochituate Water Loans, including the exchange and premium on gold, with which or its equivalent, said interest was paid,		617,378 20
Bank Tax.		
Taxes of non-resident Bank stockholders collected and paid to State of Massachusetts,		504,031 56
State Tax.		
City of Boston's proportion of the State Tax for the year 1878 (whole tax assessed on all the cities and towns $1,000,000),		412,740 00
County of Suffolk.		
On orders and requisitions from the Judges of the several Courts and other County authorities,		131,840 62
Mystic Water Works Interest.		
Interest on outstanding Mystic Water Works loans,		68,027 50
Liquor License Revenue.		
Proportion paid State of Massachusetts of Liquor License fees,		55,316 00
Old Claims.		
Accounts audited, allowed and drawn for in previous years, but not paid till 1878–79,		1,401 02
Sundry Items.		
The following payments are revenue transactions: —		
Refunded —		
Taxes,	$32,097 27	
Corporation Tax to State,	2,931 40	
Interest on Taxes,	2,716 04	
Bank Tax,	10 81	
Costs on Taxes,	974 82	
Betterments, etc.,	1,693 08	
Carried forward,	$40,423 42	$17,459,304 66

Brought forward,	$40,423 42	$17,459,304 66
Deeds, real estate advertising, etc.,	572 86	
Sewer Assessments,	183 08	
Interest on Sewer Assessments,	13 98	
Liquor Licenses,	81 00	
Paving — sidewalk assessments,	125 08	
Interest on same,	66 15	
		41,465 57
Temporary Loan of 1869–70, due prior to May 1, 1870, paid on order of U.S. Court,		100,000 00
Cochituate Water Works : —		
Drafts of payments to Mystic Water Works for water supplied to East Boston,		48,851 11
Mystic Water Works : —		
Drafts of payment, to cities of Chelsea and Somerville, and town of Everett, water-rates collected and due them under contract,		23,794 62
Police Charitable Fund : —		
Paid to treasurer of said fund fees earned by police officers in Municipal Courts,		6,500 00
Public Library Trust Fund : —		
Investment of Dr. Samuel A. Green's donation in City of Boston Bond,		1,000 00
School Instructors : —		
Payment for killing dogs, and damages done by dogs — from money received for dog licenses,		769 00
Stoughton Poor Fund : —		
Income,		97 42
Phillips Street Fund : —		
For photograph of Franklin statue pedestal,		10 00
Total Payments as shown by the Auditor,		$17,681,792 38

The total payments of $17,681,792.38 are divided as follows, viz. : —

City of Boston account,	$17,353,958 88
County of Suffolk account,	327,833 50
	$17,681,792 38

The payments as per Treasurer's report were : —

On City of Boston account,	$17,353,142 57
On County of Suffolk account,	327,778 31
Carried forward,	$17,680,920 88

Brought forward,		$17,680,920 88
Add Auditor of Accounts' drafts of 1878–79 not paid at the Treasurer's office, drawn on appropriations as follows: —		
Improved Sewerage,	$399 20	
Markets,	230 00	
School Houses, Public Buildings,	66 67	
Police Department,	47 89	
School Expenses, School Committee,	24 00	
Paving Department,	12 50	
Almshouse, Austin Farm,	10 05	
Additional Supply of Water,	8 92	
Fire Department,	7 50	
Common, etc.,	3 60	
Public Park, Back Bay,	2 18	
Incidental Expenses,	2 00	
House of Industry,	1 80	
	$816 31	
County of Suffolk,	55 19	
		871 50
Total, as shown by the Auditor on preceding page,		$17,681,792 38

The total payments, including all the drafts of the Auditor of Accounts, on account of the City of Boston, as shown on page 193,	$17,353,958 88
Less City and Water Debt paid; payments to the Board of Commissioners on Sinking Funds; temporary loans issued in anticipation of taxes, and paid; bank tax collected and paid to State; sundry items offset in the revenue, as given in this statement,	5,176,043 47
We have the total real expenditures of the City of Boston, 1878–79, including the taxation of percentages paid to the Board of Sinking Fund Commissioners, State Tax, Soldiers' Relief payments, and Liquor Revenue paid to State,	$12,177,915 41
Add County of Suffolk payments,	327,833 50
We have the total *real* expenditures for the City of Boston and County of Suffolk, 1878–79,	$12,505,748 91

TREASURY AGGREGATES AND TREASURER'S BALANCE.

APRIL 30, 1879.

Receipts in, and payments from, the City and County Treasury during the financial year 1878–79, and Treasurer's balance, April 30, 1879.

According to the Treasurer's accounts, the gross amount of actual receipts into the General Treasury (*City and County*), between the last day of April, 1878, and the first day of May, 1879, was as follows: —

On City of Boston account,		$17,622,153 15
On County of Suffolk account,		62,644 02
		$17,684,797 17
The balance in the Treasury at the commencement of the year, May 1, 1878, was		2,485,907 98
		$20,170,705 15
The gross amount of actual payments from the General Treasury (*City and County*), during the same period, was as follows: —		
On City of Boston account,	$17,353,142 57	
On County of Suffolk account,	327,778 31	
Total payments,		17,680,920 88
Balance per Treasurer's account, 30th of April, 1879,		$2,489,784 27

This balance of $2,489,784.27 is subject to the following payments, viz.: —

Balances of appropriations carried to 1879–80,		$1,748,077 64
To meet the appropriations of 1879–80, as ordered by the City Council, being moneys derived from the following sources: —		
Unexpended appropriations of 1878–79, April 30, 1879, less deficiency of revenue,	$405,370 55	
Balances of appropriations to be used to reduce taxation, 1879–80, by order of City Council, Feb. 18, 1879,	185,000 00	
Excess of Liquor License Revenue over expenses, April 30, 1879,	141,138 67	
		731,509 22
Phillips Street Fund,		6,066 00
Mt. Hope Cemetery Perpetual Trust Fund,		2,731 17
Police Charitable Fund,		690 11
Cedar Grove Cemetery Perpetual Trust Fund,		375 00
Public Library Trust Fund,		335 13
		$2,489,784 27

THE SINKING FUNDS.

FOR THE PAYMENT OR REDEMPTION OF THE DEBT OF THE CITY.

BOARD OF COMMISSIONERS ON THE SINKING FUNDS, MAY, 1879.

FREDERICK O. PRINCE, Mayor, Chairman.

ALFRED T. TURNER, Auditor of Accounts, Secretary.

SOLOMON B. STEBBINS, Chairman of the Joint Committee on Accounts of the City Council.

JOHN H. LOCKE, Chairman Committee on Finance on part of the Common Council.

NEWTON TALBOT, at Large.

THOMAS B. HARRIS, at Large.

Treasurer of the Board, C. H. DENNIE, City and County Treasurer.

The Commissioners act under authority of the ordinances of the City Council of December 24, 1876, March 27, 1877, April 10, 1877, and the Act of the Legislature of Massachusetts, of 1875, entitled "An Act to Regulate and Limit Municipal Indebtedness." The Annual Statement of the Treasurer of the Board of Commissioners, prepared by him for the Auditor of Accounts, giving, a statement of their transactions during the financial year 1878–79, with the condition of the several funds as they existed April 30, 1879, which were duly examined by a committee of the Board, and found to be correct, may be found on page 197.

Annual Statement of the Sinking Funds of the City of Boston for the Year ending April 30, 1879.

Balance, April 30, 1878			$15,770,085 70
Receipts in 1878–79.			
From the City Treasurer: —			
Revenue		$427,626 25	
Interest on investments		770,430 86	
Interest on bank deposits		46,560 31	
Interest on redeemed sterling debt		19,582 75	
Appropriation for debt		664,903 00	
Loans unexpended		312,801 85	
Excess of income over expenditures: —			
Cochituate Water Works	$177,195 91		
Mystic Water Works	71,132 41		
		248,328 32	
			2,490,233 34
			$18,260,319 04
Disbursements in 1878–79.			
To the City Treasurer: —			
Redemption of debt at maturity,	$1,717,206 24		
Redemption of debt, with revenue and balances of unexpended loans	731,000 00		
		$2,448,206 24	
Cost of redemption of debt, matured		12,561 53	
Betterments and costs refunded		1,693 08	
Premium on investments purchased		3,822 50	
			2,466,283 35
Balance, April 30, 1879			$15,794,035 69

Investments of the Sinking Funds of the City of Boston, April 30, 1879.

Cash deposited in National Banks: —		
Merchants' National Bank	$1,323,501 14	
Globe National Bank	302,831 40	
Howard National Bank	251,923 92	
National Revere Bank	151,453 92	
Shawmut National Bank	151,443 86	
Shoe and Leather National Bank	100,970 02	
National Eagle Bank	100,969 01	
National City Bank	100,942 42	
Boston National Bank	100,000 00	
		$2,584,035 69
City of Boston 6 per cent. Bonds	$7,190,000 00	
" " 5 " "	136,000 00	
" " 4½ " "	550,000 00	
" " 4 " "	725,000 00	
" " Cochituate Water 6 per cent. Bonds	3,822,000 00	
" " " " 4 " "	588,000 00	
" " " " 6 " "	199,000 00	
		13,210,000 00
Total funds		$15,794,035 69

Schedule of the Sinking Funds.

Old Sinking Fund	$7,950,560 56
New Sinking Fund	2,773,772 91
Cochituate Water Sinking Fund	2,143,847 85
Burnt District Sinking Fund	1,370,022 22
Consolidated Street Improvement Sinking Fund	1,288,973 66
Mystic Water Sinking Fund	252,380 48
Moneys for the reduction of debt	14,478 01
	$15,794,035 69

C. H. DENNIE,
Treasurer of the Sinking Funds.

DEBT PAID.

1878-79.

The following table shows the amount of certificates of City Debt which was paid and cancelled during the financial year 1878–79, and the objects for which it was obtained, including that purchased by the Board of Commissioners on the Sinking Funds in anticipation of its becoming due, with the revenue received and applicable to this purpose: —

Date of Order.	Rate of Interest.	Object for which it was borrowed.	Amounts.	Totals.
Mar, 3, 1853.	4½	Renewal of City Debt due in 1854–55, £120,000	$583,205 00	
Dec. 22, 1857.	5	New Sewer, Dedham Street	1,500 00	
Jan. 1, 1861.	5	South-st. Grammar School-house	2,000 00	
July 13, 1861.	5	Normal School-house Lot	1,000 00	
July 16, 1861.	5	City Hospital Building	6,000 00	
Nov. 5, 1861.	5	Additional Appropriations	4,000 00	
Nov. 26, 1861.	5	Additional Appropriations	6,000 00	
Nov. 10, 1865.	6	Hancock School-house Yard	1,000 00	
May 8, 1866.	6	Harbor Police Station-house	9,000 00	
April 11, 1868.	6	Devonshire Street	226,000 00	
May 12, 1868.	6	Primary School-house, Ward 7	40,000 00	
May 22, 1868.	6	Church Street District	63,000 00	
June 12, 1868.	6	Station-house, Ward 15	40,000 00	
July 14, 1868.	6	Grammar School-house, Ward 12	86,000 00	
July 21, 1868.	6	Ward Room, W'd 9, and Hose H'se No. 8	20,000 00	
July 28, 1868.	6	Grammar School-house, Ward 9	86,000 00	
Aug. 3, 1868.	6	Normal School-house Lot, Newton St.	51,000 00	
Oct. 27, 1868.	6	Hose House No. 3	18,000 00	
Dec. 18, 1868.	5	Atlantic Avenue	57,351 24	
Feb. 24, 1869.	6	Primary School-house Lot, Appleton St.	29,000 00	
Mar. 26, 1869.	6	Hook and Ladder House, Fourth St.	16,000 00	
May 14, 1869.	6	Engine and Hose House, East Street	13,500 00	
May 31, 1870.	6	Devonshire Street	14,000 00	
July 13, 1870.	6	Suffolk-Street District	35,000 00	
Dec. 22, 1871,	6	Atlantic Avenue	41,000 00	
June 14, 1872.	6	Additional Land, Public Library	2,000 00	
July 19, 1872.	6	Widening Congress St.	47,000 00	
Sept. 7, 1872.	6	Grammar School-house, Atherton Dist.	38,000 00	
Oct. 11, 1872.	6	Small-pox Hospital	18,000 00	
Nov. 9, 1872.	6	Washington-Street Extension	124,000 00	
July 16, 1873.	6	Widening Washington and Essex Sts.	2,000 00	
July 20, 1874.	6	Beach Street	5,000 00	
Mar. 23, 1875.	6	Swett Street	40,000 00	
Aug. 9, 1877.	5	Improved Sewerage	1,000 00	
				$1,726.556 24
	5	Roxbury Debt	$61,000 00	
	5½	do.	20,000 00	
		[1] do.	150 00	
				81,150 00
	7	Dorchester Debt	.....	7,000 00
	6	Brighton Debt	$10,000 00	
	7	do.	116,500 00	
				126,500 00
	6½	West Roxbury Debt	$10,000 00	
	7	do.	30,000 00	
				40,000 00
		Cochituate Water Debt.		$1,981,206 24
June 30, 1858.	5	New Main from Brookline Reservoir	.....	392,000 00
		Mystic Water Debt.		
Feb. 15, 1876.	6	Mystic Sewer	.....	75,000 00
				$2,448,206 24

[1] This amount paid annually in gold or silver; remaining to be paid, $150.

DEBT CREATED.

1878-79.

The following table shows the amount of money borrowed during the financial year 1878–79, and the objects for which it was borrowed: —

Date of Order.	Rate of Interest.	Object for which it was borrowed.	Amounts.	Total.
		City Debt.		
May 25, 1877.	4	English High and Latin School Buildings	$175,000 00	
Aug. 9, 1877.	4	Improved Sewerage	1,200,000 00	
Aug. 9, 1877.	5	Improved Sewerage	26,000 00	
July 16, 1878.	4	Roxbury Canal Improvement	300,000 00	
April 26, 1879.	4	Northampton Street District	50,000 00	
				$1,751,000 00
		Cochituate Water Debt.		
April 20, 1878.	4	Additional Supply of Water	$588,000 00	
April 20, 1878.	5	Additional Supply of Water	12,000 00	
				600,000 00
				$2,351,000 00

CITY DEBT.

INCLUDING THE DEBTS ASSUMED BY ANNEXATION.

(EXCLUSIVE OF COCHITUATE AND MYSTIC WATER LOANS.)

THE FUNDED CITY DEBT, as it existed April 30, 1879, is due and payable in the following financial years: —

Years.	City Debt Proper.	Debts Assumed by Annexation.	Total.
1873-74	$1,000 00	.....	$1,000 00
1876-77	7,000 00	.....	7,000 00
1878-79	.....	$4,000 00	4,000 00
1879-80	2,893,300 00	89,000 00	2,982,300 00
1880-81	522,000 00	202,500 00	724,500 00
1881-82	503,500 00	158,000 00	661,500 00
1882-83	1,174,000 00	80,000 00	1,254,000 00
1883-84	983,000 00	135,000 00	1,118,000 00
1884-85	360,000 00	82,000 00	442,000 00
1885-86	1,201,000 00	20,000 00	1,221,000 00
1886-87	343,000 00	20,000 00	363,000 00
1887-88	790,000 00	100.000 00	890,000 00
1888-89	1,719,000 00	120,500 00	1,839,500 00
1889-90	56,000 00	239,500 00	295,500 00
1890-91	812,000 00	265,000 00	1,077,000 00
1891-92	1,388,000 00	325,000 00	1,713,000 00
1892-93	7,056,603 73	1,000 00	7,057,603 73
1893-94	1,618,000 00	51,000 00	1,669,000 00
1894-95	1,340,500 00	.....	1,340,500 00
1897-98	275,000 00	.....	275,000 00
1898-99	1,123,000 00	.....	1,123,000 00
1899-1900	3,391,847 92	.....	3,391.847 92
On demand	.....	3,290 60	3,290 60
Totals	$27,557,751 65	$1.895,790 60	$29,453,542 25

Total City Debt, exclusive of Cochituate and Mystic Water Loans, $29,453,542.25.

The average annual interest, partly payable in gold, on the *funded* City Debt, including the Debts assumed by annexation, with the exception of Mystic Water Debt, is about $5\frac{51}{100}$ per cent., as will be seen by the following table: —

$4,997,603 73 (£989,800) at 5 per cent. gold,		$240,843 09	
[1]3,391,847 92 (£709,000) at 5 " "		194,660 00	
3,501,300 00 at 5 " "		175,065 00	
	$11,890,751 65		$610,568 09
$1,725,000 00 at 4 per cent. currency,		$69,000 00	
550,000 00 at 4½ " "		24,750 00	
397,000 00 at 5 " "		19,850 00	
58,000 00 at 5½ " "		3,190 00	
14,311,140 60 at 6 " "		858,668 44	
80,000 00 at 6½ " "		5,200 00	
441,500 00 at 7 " "		30,905 00	
	$17,562,640 60		$1,011,563 44
	[2]150 00 no interest.		
	$29,453,542 25		$1,622,131 53

[1] By terms of contract the city is obliged to pay interest on the original amount, £800,000 of this loan issued, the surplus interest being used for the purchase of the loans at par drawn by lot annually.

[2] Payable in gold or silver, Jan. 1, 1880.

CHARACTER OF THE FUNDED BOSTON CITY DEBT.

Exclusive of the Cochituate and Mystic Water Loans *and including assumed* Annexation Debts, *at the close of the financial year* 1878–79, *on the* 30*th day of April*, 1879, *classified according to the years in which it becomes due, viz:* —

Date of Order. for Loan.	Rate of Interest.	Object of the Loan.	Amounts of Loans.	Totals for Years.
		[1]Due in 1873–74.		
Feb. 4, 1860	5	North Street Widening	$1,000 00	
				$1,000 00
		[1]Due in 1876–77.		
April 19, 1861.	5	War Expenses	$7,000 00	
				7,000 00
		[1]Due in 1878–79.		
	5	Roxbury Debt	$4,000 00	
				4,000 00
		Due in 1879–80.		
Dec. 9, 1859.	5	Extension of Albany Street	$84,800 00	
Feb. 4, 1860.	5	North Street Widening	58,000 00	
June 6, 1860.	5	South Bay	146,000 00	
June 8, 1860.	5	Tremont Street Improvement	53,000 00	
Sept. 29, 1866.	6	Oliver Street	100,000 00	
Mar. 30, 1869.	6	Girls' High and Normal School-house .	170,000 00	
April 24, 1869.	6	Widening Federal Street	75,000 00	
May 3, 1869.	6	Broadway Extension	550,000 00	
May 14, 1869.	6	Engine and Hose House, East Street .	16,500 00	
June 25, 1869.	6	Grammar School-house, Ward 1	90,000 00	
July 2, 1869.	6	Grammar School-house, Ward 14 . . .	23,000 00	
July 7, 1869.	6	Primary School-house, Appleton Street	60,000 00	
Sept. 4, 1869.	6	Primary School-house Lot, Yeoman St.	18,000 00	
Sept. 7, 1869.	6	Primary School-house Berlin Street . .	58,000 00	
Sept. 21, 1869.	6	Primary School-house, Fayette Street .	41,000 00	
Sept. 24, 1869.	6	Water to Deer Island	54,000 00	
Oct. 25, 1869.	6	Boston Ferry Scrip	275,000 00	
Nov. 9, 1869.	6	Grammar School-house, Ward 14 . . .	90,000 00	
Nov. 26, 1869.	6	Widening Tremont Street	20,000 00	
Dec. 28, 1869.	6	Primary School-house, Sixth Street . .	7,000 00	
Dec. 28, 1869.	6	Primary School-house, Yeoman School	50,000 00	
Dec. 31, 1869.	6	Widening Eliot Street	350,000 00	
April 22, 1870.	6	Water to Deer Island	21,000 00	
April 29, 1870.	6	Normal School-house	4,000 00	
May 7, 1870.	6	Broadway Extension	450,000 00	
May 31, 1870.	6	Mt. Washington Avenue Bridge	4,000 00	
June 3, 1870.	6	Widening Boylston Street	14,000 00	
June 24, 1870.	6	Devonshire Street	2,000 00	
July 16, 1870.	6	Canton Street Grading	9,000 00	
			$2,893,300 00	
	5	Roxbury Debt	20,000 00	
	7	Dorchester Debt	29,000 00	
	6½	West Roxbury Debt	10,000 00	
	7	" " "	30,000 00	
				2,982,300 00
		Due in 1880–81.		
May 8, 1860.	5	Gallop's Island	$5,000 00	
May 8, 1860.	5	Poplar-St. Primary School-house . . .	60,000 00	
June 8, 1860.	5	Tremont Street Improvement	7,000 00	
June 9, 1860.	5	Dover Street Improvement	100,000 00	
July 16, 1860.	5	Public Garden	15,000 00	
Aug. 13, 1860.	5	Phillips School-house	77,000 00	
		Carried forward	$264,000 00	$2,994,300 00

[1] Matured, not called for — interest ceased at time of maturity.

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	Amount of Loans.	Totals for Years.
		Brought forward	$264,000 00	$2,994,300 00
Sept. 28, 1860.	5	North Street Widening	95,000 00	
May 31, 1861.	5	Dover Street improvement	15,000 00	
April 29, 1870.	6	Girls' High and Normal School-house .	6,000 00	
June 3, 1870.	6	Widening Boylston Street	101,000 00	
June 24, 1870.	6	Devonshire Street	1,000 00	
July 16, 1870.	6	Canton Street Grading	40,000 00	
			$522,000 00	
	5	Roxbury Debt	107,000 00	
	7	Dorchester Debt	53,500 00	
	7	Brighton Debt	4,000 00	
	6½	West Roxbury Debt	10,000 00	
	7	" " "	28,000 00	
				724,500 00
		DUE IN 1881–82.		
Nov. 5, 1861.	5	Additional Appropriations	$1,000 00	
Nov. 15, 1861.	5	Public Garden	5,000 00	
Dec. 13, 1861.	5	New City Stables	25,000 00	
Dec. 17, 1861.	5	Public Garden Fence	27,000 00	
Jan. 4, 1862.	5	Primary School-house, Harrison ave. . .	20,000 00	
Feb. 8, 1862.	5	Soldiers' Relief	25,000 00	
Mar. 5, 1862.	5	" "	20,000 00	
April 1, 1862.	5	" "	20,000 00	
April 29, 1862.	5	" "	20,000 00	
May 5, 1862.	5	Primary School-house, Chardon St. . .	25,000 00	
June 14, 1862.	5	High and Latin School-house	12,000 00	
July 2, 1862.	5	Soldiers' Relief	20,000 00	
July 5, 1862.	5	Primary School-house, Bowdoin Dist. .	22,000 00	
July 14, 1862.	5	Recruiting Fund	261,500 00	
			$503,500 00	
	5½	Roxbury Debt	58,000 00	
	7	Dorchester Debt	15,000 00	
	6½	Brighton Debt	50,000 00	
	6½	West Roxbury Debt	10,000 00	
	7	" " "	25,000 00	
				661,500 00
		DUE IN 1882–83.		
Sept. 27, 1852.	5	Rebuilding Boylston School-house . . .	$20,000 00	
Nov. 12, 1852.	5	Paving Appropriation	38,000 00	
Dec. 13, 1852.	5	Internal Health Appropriation	21,000 00	
Dec. 17, 1852.	5	Common Appropriation	3,000 00	
Dec. 27, 1852.	5	Paving Appropriation	33,000 00	
Dec. 27, 1852.	5	Deficiency of Appropriations	10,000 00	
Feb. 28, 1853.	5	Deficiency of Appropriations	20,000 00	
July 1, 1862.	5	New City Hall	133,000 00	
Sept. 8, 1862.	5	Recruiting Fund	326,000 00	
May 3, 1872.	6	Grammar School-house, L St.	90,000 00	
June 14, 1872.	6	Additional Land, Public Library . . .	58,000 00	
July 23, 1872.	6	English High and Latin School-house Lot	240,000 00	
Sept. 7, 1872.	6	Grammar School-house, Atherton Dist.	3,000 00	
Oct. 11, 1872.	6	Small-pox Hospital	24,000 00	
Dec. 13, 1872.	6	Grammar School-house, Dudley Dist. .	90,000 00	
Dec. 17, 1872.	6	Mather School-house, Ward 16	65,000 00	
			$1,174,000 00	
	5	Roxbury Debt	40,000 00	
	5	Charlestown Debt	20,000 00	
	7	West Roxbury Debt	20,000 00	
				1,254,000 00
		DUE IN 1883–84.		
Mar. 3, 1853.	5	Renewal of City Debt, due 1854–55 . .	$12,000 00	
Oct. 10, 1853.	5	Lot for Library Building	58,000 00	
Dec. 27, 1861.	5	City Hospital Building	43,000 00	
July 1, 1862.	5	New City Hall	4,000 00	
July 14, 1862.	5	Recruiting Fund	34,000 00	
July 23, 1862.	5	City Hospital Building	50,000 00	
July 26, 1862.	5	Primary School-house, No. Bennet St. .	30,000 00	
July 30, 1862.	5	Soldiers' Relief	5,000 00	
July 30, 1862.	6	" "	1,000 00	
Oct. 6, 1862.	5	" "	25,000 00	
Oct. 16, 1862.	5	Widening Streets	10,000 00	
		Carried forward	$272,000 00	$5,634,300 00

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	Amounts of Loans.	Totals for Years.
		Brought forward	$272,000 00	$5,634,300 00
Nov. 3, 1862.	5	New City Stables	25,000 00	
Nov. 7, 1862.	5	Soldiers' Relief	25,000 00	
Nov. 7, 1862.	5	Recruiting Fund	30,000 00	
Dec. 1, 1862.	5	Soldiers' Relief	11,000 00	
Dec. 12, 1862.	5	Recruiting Fund	39,000 00	
Feb. 6, 1863.	5	Additions to Appropriations	4,000 00	
Feb. 16, 1863.	5	Dover-street Improvement	9,000 00	
May 3, 1873.	6	Primary School-house, Ward 9	60,000 00	
May 20, 1873.	6	Grammar School-house, Dudley Dist. .	20,000 00	
June 6, 1873.	6	Primary School-houses, East Boston . .	80,000 00	
June 10, 1873.	6	Police Station-house, South Boston . .	45,000 00	
June 14, 1873.	6	Hose House, Longwood	28,000 00	
July 2, 1873.	6	Engine and Hook and Ladder House, Ward 5	50,000 00	
July 8, 1873.	6	Grammar School-house, Ward 15 . . .	105,000 00	
July 8, 1873.	6	Highland Street Stable	85,000 00	
Sept. 10, 1873.	6	Engine and Hook and Ladder House, Ward 5	15,000 00	
Sept. 10, 1873.	6	Station-house, District No. 11	40,000 00	
Sept. 17, 1873.	6	Primary School-house, Newbury Street	40,000 00	
			$983,000 00	
	6	Roxbury Debt	20,000 00	
	5	Charlestown Debt	38,000 00	
	7	West Roxbury Debt	77,000 00	
				1,118,000 00
		DUE IN 1884–85.		
Dec. 31, 1853.	5	Police Appropriation	$10,000 00	
Feb. 17, 1854.	5	Deficiency of Appropriations	46,000 00	
Feb. 20, 1854.	5	" "	19,000 00	
Mar. 13, 1854.	5	House of Industry	20,000 00	
April 10, 1854.	5	South Bay	5,000 00	
Dec. 1, 1862.	5	Soldiers' Relief	20,000 00	
Dec. 12, 1862.	5	Recruiting Fund	183,000 00	
Feb. 6, 1863.	5	Additions to Appropriations	6,000 00	
Feb. 10, 1863.	5	Additions to Appropriations	30,000 00	
Mar. 28, 1863.	5	City Hospital Building	20,000 00	
Sept. 29, 1863.	5	Bounty to Volunteers	1,000 00	
			$360,000 00	
	6	Roxbury Debt	62,000 00	
	7	West Roxbury Debt	20,000 00	
				442,000 00
		DUE IN 1885–86.		
July 30, 1862.	5	Soldiers' Relief	$12,000 00	
Feb. 16, 1863.	5	Dover-street Improvement	65,000 00	
Mar. 28, 1863.	5	City Hospital Building	17,000 00	
April 3, 1863.	5	New City Hall	140,000 00	
Sept. 29, 1863.	5	Bounty to Volunteers	409,000 00	
Mar. 23, 1875.	6	Swett Street	291,000 00	
Oct. 2, 1875.	6	Back Bay Streets and Avenues	267,000 00	
			$1,201,000 00	
	7	West Roxbury Debt	20,000 00	
				1,221,000 00
		DUE IN 1886–87.		
Feb. 16, 1863,	5	Dover-street Improvement	$1,000 00	
Mar. 28, 1863.	5	City Hospital Building	10,000 00	
April 10, 1863.	5	Additions to Appropriations	12,000 00	
April 28, 1863.	5	Primary School-house, Boylston Dist. .	17,000 00	
July 3, 1863.	5	Emergency Fund	100,000 00	
July 7, 1863.	5	Public Lands	10,000 00	
Sept. 29, 1863.	5	Bounty to Volunteers	1,000 00	
Nov. 17, 1863.	5	Recruiting	50,000 00	
Dec. 4, 1863.	5	Grammar Schools	25,000 00	
Dec. 4, 1863.	5	Dover Street	20,000 00	
Feb. 12, 1864.	5	Public Lands	7,000 00	
Nov. 17, 1866.	6	Dedham Street Grading	30,000 00	
Dec. 14, 1866.	6	Albany Street Damages	60,000 00	
			$343,000 00	
	7	West Roxbbury Debt	20,000 00	
				363,000 00
		Carried forward	. . .	$8,778,300 00

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	Amounts of Loans.	Totals for Years.
		Brought forward	. . .	$8,778,300 00
		DUE IN 1887-88.		
Jan. 3, 1868.	6	Harrison Avenue Flats	$65,000 00	
May 25, 1877.	4	English High & Latin School Buildings	175,000 00	
May 25, 1877.	4½	" " " "	100,000 00	
July 23, 1877.	4½	Public Park, Back Bay	450,000 00	
			$790,000 00	
		Charlestown Debt	100,000 00	
				890,000 00
		DUE IN 1888-89.		
April 11, 1868.	6	Devonshire Street	$98,000 00	
May 22, 1868.	6	Church Street District	135,000 00	
June 6, 1868.	6	Widening Tremont Street	500,000 00	
June 6, 1868.	6	Widening Federal Street	250,000 00	
June 29, 1868.	6	Chestnut Hill Driveway	35,000 00	
Aug. 1, 1868.	6	Shawmut Avenue and Ruggles Street .	25,000 00	
Oct. 2, 1868.	6	Avon Place	115,000 00	
Nov. 6, 1868.	6	Church Street District	200,000 00	
Dec. 11, 1868.	6	Shawmut Avenue and Ruggles Street .	11,000 00	
July 16, 1878.	4	Roxbury Canal Improvement	300,000 00	
April 26, 1879.	4	Northampton Street District	50,000 00	
			$1,719,000 00	
	6	Charlestown Debt	95,500 00	
	7	West Roxbury Debt	25,000 00	
				1,839,500 00
		DUE IN 1889-90.		
May 31, 1870,	6	Mt. Washington Avenue Bridge	$56,000 00	
	6	Charlestown Debt	214,000 00	
	7	West Roxbury Debt	25,000 00	
				295.500 00
		DUE IN 1890-91.		
July 13, 1870.	6	Suffolk Street District	$242,000 00	
July 16, 1870.	6	Canton Street Grading	18,000 00	
Oct. 10, 1870.	6	Shawmut Avenue Extension	158,000 00	
Nov. 4, 1870.	6	Scollay's Building	73,000 00	
Nov. 11, 1870.	6	Harrison Avenue Extension	178,000 00	
Dec. 30, 1870.	6	Widening Kingston Street	143,000 00	
			$812,000 00	
	6	Charlestown Debt	240,000 00	
	7	West Roxbury Debt	25.000 00	
				1,077,000 00
		DUE IN 1891-92.		
July 16, 1870.	6	Canton Street Grading	$17,000 00	
Mar. 26, 1871.	6	Suffolk Street District	400,000 00	
July 3, 1871.	6	Columbus Avenue Extension	120,000 00	
Oct. 4, 1871.	6	Widening Dudley and other streets . .	108,000 00	
Oct. 13, 1871.	6	Suffolk Street District	200,000 00	
Feb. 16, 1872.	6	Suffolk Street District	368,000 00	
Feb. 24, 1872.	6	Back Bay Bridges	175,000 00	
			$1,388,000 00	
	6	Charlestown Debt	300,000 00	
	7	West Roxbury Debt	25,000 00	
				1,713,000 00
		DUE IN 1892-93.		
July 16, 1870.	6	Canton Street Grading	$18,000 00	
July 3, 1871.	6	Columbus Avenue Extension	315,000 00	
Nov. 11, 1871.	6	Widening Federal-st. Bridge	85,000 00	
Dec. 12, 1871.	6	Widening Kneeland Street	96,000 00	
April 2, 1872.	6	South Market Street Extension	186,000 00	
June 6, 1872.	6	Devonshire Street Extension	386,000 00	
June 14, 1872.	6	Appleton Street Extension	82,000 00	
Oct. 18, 1872.	6	Back Bay Bridges	16,000 00	
Oct. 18, 1872.	6	Widening Dudley and other streets . .	30,000 00	
Oct. 18, 1872.	6	Widening Warren Street	97,000 00	
Nov. 1, 1872.	6	Scollay's Building	53,000 00	
Nov. 9, 1872.	6	Washington Street Extension	555,000 00	
Dec. 20, 1872.	6	Suffolk Street District	100,000 00	
April 8, 1873.	5	Burnt District, Sterling £989,800 . . .	4,997,603 73	
		Carried forward	$7,016,603 73	$14.593,300 00

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	Amounts of Loans.	Totals for Years.
		Brought forward	$7,016,603 73	$14,593,300 00
July 5, 1873.	6	Columbus Avenue Extension	40,000 00	
			$7,056,603 73	
	6	Charlestown Debt	1,000 00	
				7,057,603 73
		DUE IN 1893–94.		
July 16, 1870.	6	Canton Street Grading	$16,000 00	
June 6 1872.	6	Devonshire Street Extension	44,000 00	
Nov. 9, 1872.	6	Washington Street Extension	568,000 00	
April 15, 1873.	6	Chelsea Street Bridge	23,000 00	
May 3, 1873.	6	Suffolk Street District	275,000 00	
July 16, 1873.	6	Widening Washington and Essex Sts. .	201,000 00	
Sept. 18, 1873.	6	Fort Hill Wharf	110,000 00	
Dec. 2, 1873.	6	Broadway Bridge Foundations	114,000 00	
Jan. 3, 1874.	6	Eastern Avenue and Bridge	200,000 00	
Feb. 20, 1874.	6	Devonshire Street Extension	67,000 00	
			$1,618,000 00	
	6	Charlestown Debt	51,000 00	
				1,669,000 00
		DUE IN 1894–95.		
Feb. 20, 1874.	6	Devonshire Street Extension	$33,000 00	
Feb. 28, 1874.	6	Washington Street Extension	175,000 00	
Mar. 30, 1874.	6	Burnt District	704,500 00	
April 1, 1874.	6	Northampton Street District	200,000 00	
July 20, 1874.	6	Beach Street	171,000 00	
July 21, 1874.	6	Beach Street	57,000 00	
				1,340,500 00
		DUE IN 1897–98.		
Aug. 9, 1877.	4	Improved Sewerage	$100,000 00	
Aug. 9, 1877.	5	Improved Sewerage	145,000 00	
Aug. 9, 1877.	6	Improved Sewerage	30,000 00	
				275,000 00
		DUE IN 1898–99.		
Aug. 9, 1877.	4	Improved Sewerage	$1,100,000 00	
Aug. 9, 1877.	5	Improved Sewerage	23,000 00	
				1,123,000 00
		DUE IN 1899–1900.		
Dec. 18, 1868.	5	Atlantic Avenue . . . . . } £709,700 Loan.	$1,041,847 92	
Dec. 31, 1868.	5	Widening Hanover Street . } £709,700 Loan.	500,000 00	
July 23, 1869.	5	Fort Hill Improvement . . } £709,700 Loan.	1,250,000 00	
Oct. 15, 1869.	5	Widening Hanover St. No. 2 } £709,700 Loan.	600,000 00	
				3,391,847 92
		ON DEMAND.		
		[1] Roxbury Debt	$150 00	
	5	[2] Brighton Debt	3,140 60	
				3,290 60
				$29,453,542 25

[1] Payable Jan. 1, 1880, in gold or silver.
[2] Held as Trust Funds.

RECAPITULATION

Of the Objects for which the outstanding Funded Debt of the City of Boston was contracted.

Bridges,		$282,000 00
Chestnut Hill Driveway,		35,000 00
City Hall,		277,000 00
City Hospital,		140,000 00
East Boston Ferries,		275,000 00
English High and Latin School Buildings,		515,000 00
Improved Sewerage,		1,398,000 00
Old debts, renewal of,		12,000 00
Ordinary expenditures, etc.,		283,000 00
Public buildings, *exclusive of school-houses*,		489,500 00
Public Garden,		47,000 00
Public lands, *exclusive of South Bay*,		82,000 00
Public Park, Back Bay,		450,000 00
Roxbury Canal Improvement,		300,000 00
School-houses (see English High and Latin School Buildings),		1,453,000 00
South Bay, exclusive of public lands,		151,000 00
Water to Deer Island,		75,000 00
Widening, extending, grading, and building streets,		19,647,751 65
		$25,912,251 65
War expenses, viz. : —		
Recruiting fund,	$1,334,500 00	
Soldiers' relief,	204,000 00	
Emergency war fund,	100,000 00	
Other expenses,	7,000 00	
		1,645,500 00
Roxbury Debt, bearing interest at 5 per cent., currency,	$171,000 00	
Bearing interest at 5½ per cent., currency,	58,000 00	
Bearing interest at 6 per cent., currency,	82,000 00	
No interest,[1]	150 00	
		311,150 00
Dorchester Debt, bearing interest at 7 per cent., currency,		97,500 00
Charlestown Debt, bearing interest at 5 per cent., currency,	$58,000 00	
Bearing interest at 6 per cent., currency,	1,002,000 00	
		1,060,000 00
Brighton Debt, bearing interest at 6 per cent., currency,	$3,140 60	
Bearing interest at 6½ per cent., currency,	50,000 00	
Bearing interest at 7 per cent., currency,	4,000 00	
		57,140 60
West Roxbury Debt, bearing interest at 6½ per cent., currency,	$30,000 00	
Bearing interest at 7 per cent., currency,	340,000 00	
		370,000 00
		$29,453,542 25

[1] Payable Jan. 1, 1880, in gold or silver.

COCHITUATE WATER LOANS, APRIL 30, 1879.

In addition to the City Debt, as heretofore stated, there exist loans, made on account of the Cochituate Water Works, all loans bearing interest at five per cent., due previous to 1907–08, *being payable in gold, as follows, viz. :—*

Date of order for Loan	Rate of Interest.	Object of the Loan.	Amount of each loan.	Totals for Years.
		DUE IN 1878–79.		
June 30, 1858.	5	New Main from Brookline Reservoir .	$2,000 00	
				$2,000 00
		DUE 1879–80.		
July 2, 1869.	6	Chestnut Hill Reservoir	$500,000 00	
Oct. 2, 1869.	6	Water Works, Wards 13, 14 and 15 . .	125,000 00	
April 15, 1870.	6	" " " " " " . .	75,000 00	
				700,000 00
		DUE 1880–81.		
April 15, 1870.	6	Water Works, Wards 13, 14, and 15 . .	$50,000 00	
				50,000 00
		DUE 1897–98.		
May 28, 1867.	6	Chestnut Hill Reservoir	$300,000 00	
Nov. 26, 1867.	6	" " "	200,000 00	
				500,000 00
		DUE 1898–99.		
April 21, 1868.	6	Chestnut Hill Reservoir	$250,000 00	
April 21, 1868.	6	Water Works, Wards 13, 14, and 15 . .	200,000 00	
June 29, 1868.	6	Chestnut Hill Reservoir	540,000 00	
Dec. 15, 1868.	6	Water Works, Wards 13, 14, and 15 . .	250,000 00	
				1,240,000 00
		DUE 1900–01.		
July 2, 1869.	6	Chestnut Hill Reservoir	$250,000 00	
July 19, 1869.	6	Water Works, Ward 16.	375,000 00	
Mar. 21, 1871.	6	Renewal of Loan, due 1870–71	688,000 00	
				1,313,000 00
		DUE 1901–02.		
June 27, 1871.	6	Water Works, Wards 13, 14, 15, and 16 .	$300,000 00	
June 27, 1871.	6	High Service, South Boston	30,000 00	
				330,000 00
		DUE 1902–03.		
April 12, 1872.	6	Additional Supply of Water	$100,000 00	
April 26, 1872.	5	Renewal of Loan Due 1872–73, £399,500 sterling	1,947,273 98	
April 11, 1873.	6	Additional Supply of Water	492,000 00	
June 6, 1873.	6	Parker Hill Reservoir	161,000 00	
June 6, 1873.	6	Water Works, Wards 13, 14, 15, and 16 .	115,000 00	
Dec. 20, 1873.	6	Water Works	137,000 00	
				2,952,273 98
		DUE 1903–04.		
April 11, 1873.	6	Additional Supply of Water	$8,000 00	
Dec. 20, 1873.	6	Water Works	38,000 00	
				46,000 00
		DUE 1904–05.		
June 6, 1874.	6	Water Works, Wards 13, 14, 15, and 16, and extension to Wards 17 and 19 . .	$60,000 00	
Dec. 24, 1874.	6	Water Pipes, Wards 17 and 19	200,000 00	
April 30, 1875.	6	Water Works, Wards 17 and 19	43,700 00	
				303,700 00
		DUE 1905–06.		
Feb. 26, 1875.	5	Additional Supply of Water	$1,452,000 00	
Feb. 26, 1875.	6	Additional Supply of Water	48,000 00	
April 30, 1875.	6	Water Works, Wards 17 and 19	56,300 00	
Dec. 31, 1875.	5	Water Works, Wards 17 and 19	100,000 00	
Dec. 31, 1876.	6	Water Works, Wards 17 and 19	41,000 00	
				1,697,300 00
		DUE 1906–07.		
Dec. 31, 1875.	6	Water Works, Wards 17 and 19	$17,000 00	
July 1, 1876.	5	Additional Supply of Water	2,000,000 00	
				2,017,000 00
		DUE 1907–08.		
Dec. 31, 1875.	5	Water Works, Wards 17 and 19	$1,000 00	
Dec. 31, 1875.	6	Water Works, Wards 17 and 19	1,000 00	
April 20, 1878.	4	Additional Supply of Water	588,000 00	
April 20, 1878.	5	Additional Supply of Water	12,000 00	
				602,000 00
				$11,753,273 98

The average annual rate of interest on the debt, page 207, is about five and forty-three hundredths per cent.

$3,554,000 00 at 5 per cent. in gold,	$177,700 00
1,947,273 98, £399,500, at 5 per cent., in gold,	97,208 34
588,000 00 at 4 per cent. in currency,	23,520 00
13,000 00 at 5 " "	650 00
5,651,000 00 at 6 " "	339,060 00
$11,753,273 98	$638,138 34

RECAPITULATION

Of the Objects for which the outstanding Funded Cochituate Water Loans of the City of Boston were contracted, as on preceding page and above.

Additional Supply of Water,	$4,700,000 00
Chestnut Hill Reservoir,	2,040,000 00
Renewal of Loan due 1872–73, obtained for the original construction of the works,	1,947,273 98
Water Works, Boston Highlands,	700,000 00
Renewal of Loan due 1870–71, obtained for the original construction of the works,	688,000 00
Water Pipes and Water Works, West Roxbury and Brighton districts,	460,000 00
Water Works, Boston Highlands and Dorchester district,	415,000 00
Water Works, Dorchester district,	375,000 00
New main from Brookline Reservoir,	2,000 00
Water Works, 1873,	175,000 00
Parker Hill Reservoir,	161,000 00
Water Works, Boston Highlands and Dorchester district, and Extension to West Roxbury and Brighton districts,	60,000 00
High Service, South Boston,	30,000 00
	$11,753,273 98

MYSTIC WATER WORKS LOANS.

The following is a schedule of the debt issued by the late City of Charlestown, on account of the construction of the Mystic Water Works, remaining unpaid, and balance of a loan issued under authority of an order of the City Council, passed Feb. 15, 1876, for building a sewer in Mystic Valley, $130,000, due 1885–86.

When Due.	Rate of Interest.	Amounts.	Totals.
1881–82	6	.....	$26,000 00
1882–83	5	.....	100,000 00
1883–84	5	.....	202,000 00
1884–85	6	.....	1,000 00
1885–86	6	.....	165,000 00
1886–87	6	.....	60,000 00
1887–88	6	.....	53,000 00
1890–91	6	.....	151,000 00
1891–92	6	.....	206,000 00
1892–93	6	.....	42,000 00
1893–94	5	$108,000 00	
1893–94	6	39,000 00	
			147,000 00
			$1,153,000 00

Of the above amount, $410,000 00 bear 5 per cent. interest in currency,		$20,500 00
Of the above amount, 743,000 00 bear 6 per cent. interest in currency,		44,580 00
Average rate on $1,153,000 00 about 5.64 per cent. in currency,		$65,080 00

THE INDEBTEDNESS OF THE CITY OF BOSTON,

Less means on hand for paying the same,

Of the Financial Years 1877-78 and 1878-79 Compared.

The Amount of the Consolidated Funded Debt of the City, including Water Loans, on the 30th of April, 1879, was $42,359,816.23, and is made up of the following items: —

City Debt, *as per statement on page* 206,		$25,912,251 65
War Loans, *as per statement on page* 206,		1,645,500 00
Cochituate Water Loans, *as per statement on page* 207,		11,753,273 98
Roxbury Debt, *as per statement on page* 206,		311,150 00
Dorchester Debt, *as per statement on page* 206,		97,500 00
Charlestown Debt, *as per statement on page* 206,		1,060,000 00
Mystic Water Debt, *as per statement on page* 209,		1,153,000 00
Brighton Debt, *as per statement on page* 206,		57,140 60
West Roxbury Debt, *as per statement on page* 206,		370,000 00
		$42,359,816 23
To meet which there is in the hands of the Commissioners on the Sinking Funds, bonds and cash, belonging to the several Sinking Funds, as stated on page 197,	$15,794,035 69	
Also bonds and mortgages on hand in the Collector's office, amounting to	336,114 73	
		16,130,150 42
Debt, less means for paying, April 30, 1879,		$26,229,665 81
The total consolidated debt of the City, at the close of the financial year 1877–78, April 30, 1878, including *Funded and Unfunded Debt, and Outstanding Water Loans*, less the means then on hand for paying the same ($16,297,-245.80), was,		$26,159,776 67
Increase of the Debt, less means for paying the same, since April 30, 1878,		$69,889 14

The Debt account should stand as follows: —

City Debt, including "War Loans," "Roxbury Loans," "Dorchester Loans," "Charlestown Loans," "Brighton Loans," and "West Roxbury Loans,"		$29,453,542 25
Cochituate Water Loans,	$11,753,273 98	
Mystic Water Loans,	1,153,000 00	
		12,906,273 98
		$42,359,816 23

APPENDIX.

FINANCIAL DEPARTMENT

OF THE

CITY OF BOSTON

FOR THE FINANCIAL YEAR 1878–79.

(*Commencing May* 1, 1878, *and ending April* 30, 1879.)

Mayor: HENRY L. PIERCE, from May 1, 1878, to January 6, 1879; FREDERICK O. PRINCE, from January 6 to May 1, 1879.

City and County Treasurer: CHAS. H. DENNIE.

Auditor of Accounts: ALFRED T. TURNER.

City and County Collector: THOMAS SHERWIN.

COMMITTEE ON FINANCE.

From May 1, 1878, *to January* 6, 1879.

The Mayor, *ex officio*, Henry L. Pierce; the Chairman of the Board of Aldermen, *ex officio*, Solomon B. Stebbins; Councilmen Eugene H. Sampson, (Chairman on the part of the Common Council), J. Homer Pierce, Moses W. Richardson, Henry F. Coe, Geo. L. Thorndike, George B. Webster, Francis J. Ward. Alfred T. Turner, Clerk.

From January 6, 1879, *to May* 1, 1879.

The Mayor, *ex officio*, Frederick O. Prince; the Chairman of the Board of Aldermen, *ex officio*, Hugh O'Brien; Councilmen John H. Locke (Chairman on the part of the Common Council), Henry F. Coe, John A. Sawyer, John P. Brawley, Francis J. Ward, Paul H. Kendricken, Thos. N. Hart. Alfred T. Turner, Clerk.

COMMITTEE ON ACCOUNTS.

From May 1, 1878, *to January* 6, 1879.

Aldermen Solomon B. Stebbins (Chairman), Curtis Guild, Charles Hayden; Councilmen Roger Wolcott (Chairman on the part of the Common Council), Coolidge Barnard, John A. Kidney (Clerk), Henry N. Sawyer, Nathaniel J. Rust.

From January 6, 1879, *to May* 1, 1879.

Aldermen Solomon B. Stebbins (Chairman); Charles Hayden, Joseph A. Tucker; Councilmen Roger Wolcott (Chairman on the part of the Common Council), John A. Kidney (Clerk), Henry N. Sawyer, John Taylor, George H. Lovering.

BOARD OF COMMISSIONERS ON THE SINKING FUNDS.

From May 1, 1878, *to January* 6, 1879.

Mayor, Henry L. Pierce (Chairman); Auditor of Accounts, Alfred T. Turner (Secretary); Chairman of the Committee on Accounts, Solomon B. Stebbins; Chairman of the Committee on Finance on the part of the Common Council, Eugene H. Sampson, — all *ex officiis*. At large, Newton Talbot and Francis H. Peabody. Treasurer of the Board, C. H. Dennie, City and County Treasurer.

From January 6, 1879, *to May* 1, 1879.

Mayor, Frederick O. Prince (Chairman); Auditor of Accounts, Alfred T. Turner (Secretary); Chairman of the Committee on Accounts, Solomon B. Stebbins; Chairman of the Committee on Finance on the part of the Common Council, John H. Locke, — all *ex officiis*. At large, Newton Talbot, Francis H. Peabody to February 21, 1879, and Thomas B. Harris from April 2.

COCHITUATE WATER WORKS.

Cost of Construction of the Works to May 1, 1879.

Cost of Water Works to January 1, 1850, as per final report of Water Commissioners,	$3,998,051 83
Extension to East Boston,	281,065 44
Jamaica Pond Aqueduct,	13,237 50
New Dam at Lake Cochituate,	10,940 08
Raising lake two feet, including damages,	28,002 18
Dudley Pond, Lower Dam, and making connections with the lake,	18,982 23
New Main from Brookline Reservoir,	304,991 83
Land and Water Rights and Land Damages since January 1, 1850,	49,486 17
New Pipe Yard and Repair Shop,	25,666 51
Upper Yard, buildings, etc.,	9,165 63
New Water Pipes, East Boston,	20,099 43
New Main, East Boston,	24,878 08
Pumping Works at Lake Cochituate,	15,000 00
High Service, Stand-pipe, Engine Houses, and Engines,	103,829 53
High Service, South Boston,	27,860 29
Chestnut Hill Reservoir, including land,	2,449,982 07
Parker Hill Reservoir, " "	228,246 17
Charles River Siphon, " "	26,532 35
Keeper's House, Parker Hill,	2,764 90
Temporary High Service, Brighton,	7,865 86
New Stable at Chestnut Hill Reservoir,	8,103 55
Additional Supply of Water, including land damages and all expenses,	5,001,986 46
Cost of laying Main Pipe, since January 1, 1850,	1,644,522 72
" laying Main Pipe for extension in Roxbury, Dorchester, Brighton, and West Roxbury districts,	1,758,512 22
	$16,060,673 03

WAR EXPENSES.

The following table exhibits the gross expenditures of all kinds incurred by the city on account of the Southern Rebellion, which terminated in the spring of 1865; also the receipts on the same account. Under the head of Recruiting Receipts is included the return of money to the Treasurer which had been advanced for that purpose. The receipts (except $522.12) under the head of Soldiers' Relief are amounts which have been refunded by the State of Massachusetts.

	Expenditures.	Receipts.
RECRUITING.		
1862–63	$937,012 26	$42,350 00
1863–64	255,365 52	64,296 00
1863–64, State Bounty tax	513,026 41	.....
1864–65	549,050 43	150,086 84
1867–68	.....	60 00
1868–69	.....	1,489 97
SOLDIERS' RELIEF.		
1861–62	129,309 00	479 12
1862–63	309,553 09	61,071 02
1863–64	297,328 33	257,066 51
1864–65	293,987 67	310,759 87
1865–66	117,469 30	290,007 28
1866–67	257,407 60	164,000 00
1867–68	109,179 79	205,000 00
1868–69	108,709 95	145,387 63
1869–70	102,845 29	102,500 00
1870–71	96,564 20	99,043 00
1871–72	89,942 41	95,500 00
1872–73	83,940 45	87,700 00
1873–74	83,435 12	81,600 00
1874–75	88,639 87	90,936 35
1875–76	84,219 50	86,100 00
1876–77	82,225 36	81,900 00
1877–78	81,629 51	84,254 57
1878–79	119,981 12	79,730 88
OTHER EXPENSES.		
1861–62	90,151 63	6 52
1862–63	15,856 53	.....
1863–64	33,010 34	.....
1864–65	19,457 60	1,061 23
1865–66	23,371 13	8,580 00
1866–67	19,795 05	.....
1867–68	7,750 98	.....
1868–69	1,959 00	.....
1869–70	900 50	.....
1870–71	52 00	.....
	$5,003,126 94	$2,590,966 79

Gross Expenditures	$5,003,126 94
" Receipts	2,590,966 79
NET WAR EXPENSES	$2,412,160 15

LAMP DEPARTMENT.

The whole cost of lighting the streets of the city, during the financial year 1878–79, was $443,336,69 against $477,303.28 in the previous year. On the 30th of April, 1879, the city was lighted with 9,992 gas, and 2,077 oil lamps, being an increase of 243 gas, and of 179 oil lamps, as compared with the previous year. The lamps are located as follows: —

In City Proper	4,178 gas, and	88 oil.
In South Boston	902 gas, and	430 oil.
In East Boston	579 gas, and	297 oil.
In Roxbury district . . .	1,636 gas, and	20 oil.
In Dorchester district . .	980 gas, and	454 oil.
In West Roxbury district .	491 gas, and	572 oil.
In Brighton district . . .	338 gas, and	216 oil.
In Charlestown district . .	824 gas.	

The prices paid for gas in the public lamps to the several gas companies are, Boston, at the rate of $1.75 per thousand cubic feet.; Roxbury, Charlestown, South and East Boston, $2.25; Dorchester, West Roxbury, Brookline, $2.75 per thousand feet.

The men who clean and light the gas lamps are paid at the rate of 1½ cents per lamp per night, and have an average of one hundred and seven lamps each, except those in the Roxbury, Dorchester, West Roxbury, and Brighton districts, who receive one dollar and fifty cents per day.

The underground *service* pipes are laid and kept in repair by the various companies, under the direction of the Superintendent of Lamps, and at the expense of the city, without pecuniary consideration or profit to the companies.

The oil lamps during the past year have been lighted and cleaned by men employed by the Superintendent of Lamps, at the rate of three cents per lamp, per night, for this service.

The oil is purchased of the refiners at the lowest market rates.

THE PUBLIC INSTITUTIONS.

The cost of carrying on the various institutions under the charge of the "Board of Directors for Public Institutions," for the financial year 1878–79, compared with the previous year, has been as follows, viz.: —

House of Correction. — The number of inmates on the 30th of April, 1879, was 540, viz.: 491 males and 49 females; average for the year, 575; previous year, 609. Expenditures, 1878–79, $84,644.26; 1877–78, $89,942.53. Income, 1878–79, $43,116.58; 1877–78, $26,212.23. The income of 1878–79 is 51 per cent. of carrying on the same, making the net expenditures of 1878–79, $41,527.68, against $63,730.30 in 1877–78.

House of Industry, Reformation, etc. — The whole number of inmates in these institutions on the 30th of April, 1879, was 1,322, viz.: 1,029 males and 293 females; average for the year, 1,348; previous year, 1,532; distributed as follows: Almshouses at Deer and Rainsford Islands, 400; House of Industry, 593; House of Reformation, boys, 175, girls, 29; Truant School, 151; total, 1,348. Total expenditures for these institutions, located at Deer and Rainsford Islands, 1878–79, $154,254.35; 1877–78, $177,527.33. Income, 1878–79, $15,859.77; 1877–78, $9,548.73. The income of 1878–79 is 10⅓ per cent. of carrying on the same, making the *net* expenditures 1878–79, $138,394.58, against $167,978.60 in 1877–78.

Lunatic Hospital — The number of inmates on the 30th of April, 1879, was 200, viz.: males, 99, females, 101; average for the year, 201; previous year, 197. Expenditures, 1878–79, $51,092.47; 1877–78, $51,937.76. Income, 1878–79, $5,822.92; 1877–78, $6,356.36. The income of 1878–79 is 11⅓ per cent. of carrying on the institution, and making the *net* expenditures of 1878–79, $45,269.55, against $45,581.40 in 1877–78.

Marcella-St. Home. — The number of inmates on the 30th of April, 1879, was 203; average for the year, 204; previous year, 182. Expenditures, 1878–79, $24,803.36; 1877–78, $24,216.81.

Almshouse, Austin Farm. — The number of inmates remaining on the 30th of April, 1879, was 123; average for the year, 122; previous year, 104. Expenditures for 1878–79, $10,310.67; 1877–78, $12,110.38. Income, 1878–79, $1,810.75; 1877–78, $402.52. The income 1878–79 is 17½ per cent. of maintaining the institution, making the *net* expenditures, 1878–79, $8,499.92, against $11,707.86, 1877–78.

Almshouse, Charlestown District. — The number of inmates on the 30th of April, 1879, was 91, — 42 males and 49 females; average for the year, 93; previous year, 90. Expenditures, 1878–79, $8,023.84; 1877–78, $8,164.10. Income, 1878–79, $371.93; 1877–78, $320.04. The income of 1878–79 is 4⅔ per cent. of the total expense, making the *net* expenditures 1878–79, $7,651.91, against $7,844.06, 1877–78.

PUBLIC VACCINATION.

The office of the City Physician is in the basement story of the Bureau of Charity, Chardon street, and his office hours are from 10 A.M. to 12 M., daily.

The number of persons vaccinated and revaccinated at this office, free of expense, during the year ending 30th April, 1879, was 1,984.

The number of children examined and furnished with the certificate of vaccination required to entitle them to enter the public schools was 629.

The number of gratuitous supplies of vaccine virus to physicians belonging to Boston was 20.

The duty of attending all cases of sickness at the Suffolk County Jail, City Prison, Police Station Houses, except those of East and South Boston, Charlestown, West Roxbury, and Brighton districts, and at the City Temporary Home, Charity Building, Chardon street, is assigned to the City Physician.

SCHOOL EXPENSES.

ANNUAL EXPENDITURES for the Public Schools of Boston for the last twenty-six financial years, ending 30th April in each year; also the average number of scholars for each school-year, ending July 31, to 1864–65, and from that year for the year ending March 1, to and including 1872–73, and since that year for the year ending Jan. 31. Annexations occurred as follows: Roxbury, Jan. 6, 1868; Dorchester, Jan. 3, 1870; Charlestown, Brighton, and West Roxbury, Jan. 5, 1874.

FINANCIAL YEAR.	No. of Scholars.	Salaries of Teachers and Officers, School Committee.	Rate per Scholar.	Incidental Expenses.	Rate per Scholar.	Cost of new School-houses.	Total Expenditures.	Total Rate per Scholar for running expenses, exclusive of new school-houses.
1853–54	22,528	$198,225 79	$8 80	$54,680 51	$2 43	$21,941 66	$274,847 96	$11 23
1854–55	23,739	229,269 14	9 66	59,807 00	2 52	100.803 04	389,879 18	12 18
1855–56	23,749	230,758 70	9 72	61,699 96	2 60	150,212 30	442,670 96	12 32
1856–57	24,231	232,394 77	9 59	71,099 62	2 93	47,459 03	350,953 42	12 52
1857–58	24,732	265,526 79	10 74	80,871 20	3 27	225 00	346,622 99	14 01
1858–59	25,453	275,784 03	10 83	79,823 73	3 14	105,186 42	460,794 18	13 97
1859–60	25,328	284,920 46	11 25	89,548 60	3 54	144,562 67	519,031 73	14 79
1860–61	26,488	294,395 39	11 11	114,136 34	4 31	223,853 28	632,385 01	15 42
1861–62	27,081	308,348 28	11 38	110,427 06	4 08	155,392 40	574,167 74	15 46
1862–63	27,051	319,066 22	11 80	113,847 17	4 20	101,953 62	534,867 01	16 00
1863–64	26,961	332,710 66	12 34	132,761 75	4 92	5,870 87	471,343 28	17 26
1864–65	27,095	380,833 06	14 05	172.331 78	6 36	90,609 84	643,774 68	20 41
1865–66	27,204	412,550 82	15 16	163,270 76	6 00	200,553 64	776,375 22	21 16
1866–67	28,002	503,596 66	17 98	176,108 85	6 29	101,575 09	781,280 60	24 27
1867–68	27,982	561,169 98	20 05	211,536 43	7 56	188,790 80	961,497 21	27 61
1868–69	33,994	738,198 37	21 71	244,478 63	7 19	346,610 78	1,329,287 78	28 90
1869–70	35,442	739,345 65	20 86	248,066 95	7 00	612,337 86	1,599,750 46	27 86
1870–71	36,758	838.366 77	22 81	293,232 59	7 98	443,679 71	1,575,279 07	30 79
1871–72	[1] 41,778	886,940 47	21 23	329,639 18	7 89	97,800 68	1,314,380 33	29 12
1872–73	[1] 37,745	953,502 06	25 26	338,970 85	8 98	454,230 34	1,746,703 25	34 24
1873–74	[1] 43,258	1,041,375 52	24 07	377,681 52	8 73	446,663 25	1,865,720 29	32 80
1874–75	[1] 46,464	1,249,498 93	26 89	474,874 68	10 22	356,669 74	2,081,043 35	37 11
1875–76	[1] 49,317	1,266,803 59	25 69	470,830 68	9 54	277,746 57	2,015,380 84	35 23
1876–77	[1] 50,308	1,268,604 23	25 21	422,472 22	8 40	125,539 04	1,816,615 49	33 61
1877–78	[1] 51,759	1,215,782 03	23 49	366,334 06	7 08	174,324 75	1,756,440 84	30 57
1878–79	[1] 53,262	1,172,489 69	22 01	347,173 23	6 52	240,222 98	1,759,885 90	28 53

[1] In 1871–72, 5,128 were in evening schools. In 1872–73, 2,121 were in evening schools. In 1873–74, 1,714 were in evening schools. In 1874–75, 1,522 were in evening schools (average attendance). In 1875–76, 3,393 were in evening schools. In 1876–77, 3,727 were in evening schools. In 1877–78, 4,084 were in evening schools. In 1878–79, 3,562 were in evening schools.

SALARIES OF THE INSTRUCTORS

OF THE

PUBLIC SCHOOLS OF THE CITY OF BOSTON,

As fixed by the School Committee, for the School Year from September 1, 1878, to September 1, 1879.

FIRST GRADE. — HIGH SCHOOLS.

Head-Masters	$3,780 per annum.
Junior-Masters, first year, $1,440; annual increase, $144; maximum	2,880 " "

SECOND GRADE. — GRAMMAR SCHOOLS.

Masters, first year, $2,580; annual increase, $60; maximum	$2,880 per annum.
Sub-Masters, first year, $1,980; annual increase, $60; maximum	2,280 " "
Second Sub-Masters, first year, $1,500; annual increase, $60; maximum	1,800 " "
Master, Dillaway School	1,800 " "

THIRD GRADE. — HIGH SCHOOLS.

Assistant Principal	$1,800 per annum.
First Assistants, first year, $1,440; annual increase, $36; maximum	1,620 " "
Second Assistants, first year, $1,200; annual increase, $36; maximum	1,380 " "
Third Assistants, first year, $960; annual increase, $36; maximum	1,140 " "
Fourth Assistants, first year, $768; annual increase, $36; maximum	948 " "

FOURTH GRADE. — GRAMMAR SCHOOLS.

First Assistants, first year, $900; annual increase, $36; maximum	$1,080 per annum.
Second Assistants, first year, $756; annual increase, $12; maximum	816 " "
Third Assistants, first year, $504; annual increase, $48; maximum	744 " "

FIFTH GRADE. — PRIMARY SCHOOLS.

Fourth Assistants, first year, $504; annual increase, 48; maximum	$744 per annum.

SPECIAL GRADE.

Director of Music	$3,000 per annum.
Three Special Instructors of Music	2,640 " "
Director of Drawing	3,000 " "
Two Special Instructors of Drawing	2,280 " "

One Special Instructor of Drawing	$1,500	per annum.
Teacher of Chemistry, Girls' High	1,380	" "
Assistant in Chemistry, "	744	" "
Teacher of Physical Culture, Girls' High	744	" "
Special Teachers of Modern Languages. At the rate of $90 per week, for every hour of actual service in the school-room, for the school year 1878–9 : —		
Principal, Horace Mann School for the Deaf	1,500	" "
First Assistant, Horace Mann School for the Deaf	900	" "
Assistants, first year, $700; second year and subsequently.	800	" "
Instructor Military Drill	1,500	" "
Armorer	504	" "
Sewing, one division	108	" "
" two divisions	192	" "
" three "	276	" "
" four "	348	" "
" five "	420	" "
" six "	492	" "
" seven "	540	" "
" eight "	588	" "
" nine "	636	" "
" ten "	684	" "
" eleven "	732	" "
" all over eleven divisions	744	" "
Principal, Evening High School	10	per night.
Assistants, " "	5	"
Master, Evening Drawing Schools	10	"
Head Assistant, Evening Drawing Schools	6	"
Assistants, " "	5	"
Principal, Evening Schools	3	"
Assistants, "	1 25	"

COST OF FUEL FOR SCHOOL BUILDINGS.

1878-79.

The Expenditures for Fuel for the School Buildings in 1878–79 amount to $38,365.02, distributed as follows: —

HIGH AND GRAMMAR SCHOOLS.

School Buildings.	Coal, Tons.	Wood, Cords.	Amounts.
Adams	100	2.	$502 40
Allston	30	....	148 80
Andrew	123 1860	1.	608 81
Atherton	15	2.4	103 75
Bennett	90	....	446 40
Bigelow	60	....	291 00
Bowditch	100	1.	485 00
Bowdoin	48	1.4	244 02
Brimmer	65	....	308 10
Bunker Hill	50	1.4	250 00
Central	60	....	313 20
Chapman	40	....	197 20
Charles Sumner	90	....	469 80
Comins and Branches	100	6.	554 50
Dearborn	95	3.	498 20
Dillaway	32	1.4	175 22
Dudley	160	2.	738 00
Dwight	120	1.	579 80
Eliot	70	....	331 80
Emerson	110	1.	552 30
Everett	100	1.4	490 50
Everett, Dorchester District	83	1.	442 50
Franklin	75	....	355 50
Frothingham	85	1.	411 05
Gaston	165	3.	827 25
Gibson	45	....	236 25
Hancock and Branch	180	4.	897 20
Harris	50	....	262 50
Harvard	100	1.4	483 50
High and Latin, and Branches	80	1.4	395 70
High (Girls)	190	4.	928 60
High, Brighton District	45	.4	228 20
High, Charlestown "	79	....	373 67
High, Dorchester "	25	2.	151 25
High, Roxbury "	66	1.	330 84
High, W. Roxbury "	65	....	328 50
Amounts carried forward	2991 1860	45.	$14,941 31

School Buildings.	Coal, Tons.	Wood, Cords.	Amounts.
Amounts brought forward	2991^{1860}	45.	$14,941 31
Hillside	35	1.	193 70
Lawrence	100	1.	494 00
Lewis	87	1.	442 52
Lincoln	92	3.	479 20
Lowell	100	3.	549 00
Lyman	135	....	663 40
Mather	80	3.4	451 50
Minot	60	2.	337 00
Mt. Vernon	20	2.	126 40
Norcross	70	....	339 50
Phillips	100	....	474 00
Prescott	65	1.	318 45
Quincy	110	....	519 00
Rice	145	3.	709 50
Sherwin	125	3.	647 00
Shurtleff	100	1.4	498 50
Stoughton	20	....	105 00
Tileston	25	1.	142 25
Warren	40	3.	405 40
Wells	55	....	260 70
Winthrop	100	....	474 00
Evening Schools	44	5.5	277 20
School for Deaf-Mutes	42	1.6	216 65
	$4,741^{1860}$	81.3	$24,065 18
Primary Schools	$2,722^{1235}$	86.4	14,111 00
School Building, Mason street	37^{1880}	1.	188 84
	$7,502^{975}$	168.7	$38,365 02
For 1877–78	$7,922^{330}$	232.1	$38,706 87

The fuel for the Public Buildings (except those exempted by ordinance), and for the School-houses, was furnished by contract, for the year commencing July 1, 1878, at the following rates, viz., for white-ash coal, housed, per ton of 2,000 lbs.: City Proper, $4.74; Charlestown, $4.73; East Boston, $4.93; South Boston, $4.85; Dorchester, $5.25; Roxbury, $4.96; West Roxbury, $5.22; Brighton, $4.96; $7.00 per cord for hard wood; $7.00 per cord for pine wood, and $2.00 per cord for sawing once, splitting and piling, $3.00 per cord for sawing twice, splitting and piling, and $4.00 for sawing three times, splitting and piling. The rates for 1877–78, were $4.50 per ton of 2,000 lbs. for white-ash coal, housed; $7.00 per cord for hard wood; $7.00 per cord for pine wood, and $2.00 per cord for sawing once, splitting and piling, $3.00 per cord for sawing twice, splitting and piling, and $4.00 for sawing three times, splitting and piling.

DEPARTMENT EXPENSES.

Annual Expenditures of several departments for nineteen years past, commencing with the financial year 1860–61.

Roxbury was annexed January 6, 1868; Dorchester, January 3, 1870; Charlestown, Brighton, and West Roxbury, January 5, 1874.

Houses of Industry, Reformation, Marcella-street Home, Almshouses.			House of Correct'n.		Lunatic Hospital.	
Year.	Amount.	No. Inmates.	Amount.	No. Inmates.	Amount.	No. Inmates.
1860–61 . . .	$76,917 21	684	$45,201 29	394	$26,906 01	162
1861–62 . . .	68,905 86	693	40,454 81	344	25,997 35	186
1862–63 . . .	68,881 73	606	39,858 83	266	29,375 16	173
1863–64 . . .	85,792 29	642	38,971 65	245	32,316 97	173
1864–65 . . .	91,304 66	621	45,842 07	195	37,996 51	171
1865–66 . . .	87,202 73	695	51,018 21	262	43,167 47	180
1866–67 . . .	99,606 38	709	71,713 65	342	47,847 85	177
1867–68 . . .	118,042 11	805	70,765 76	389	54,863 28	175
1868–69 . . .	126,878 08	991	70,920 03	445	57,910 84	187
1869–70 . . .	113,823 97	998	74,381 12	441	75,911 92	205
1870–71 . . .	111,212 35	1,009	82,001 09	428	64,441 48	227
1871–72 . . .	137,291 83	1,146	63,696 28	389	61,608 91	238
1872–73 . . .	181,489 37	1,205	70,012 97	406	55,303 00	216
1873–74 . . .	191,730 39	1,309	106,090 64	530	59,987 97	193
1874–75 . . .	[1]209,936 99	1,513	109,800 70	575	64,626 71	204
1875–76 . . .	217,580 24	1,749	97,618 16	587	59,391 10	207
1876–77 . . .	[2]243,814 75	1,827	84,463 88	566	57,138 58	199
1877–78 . . .	222,018 62	1,908	89,942 53	609	51,937 76	197
1878–79 . . .	197,392 22	1,767	84,644 26	575	51,092 47	201

Year.	[3]Pauper Expenses.	Steamboat running to Deer Island.	[4]Office Expenses of Public Institutions.	Common and Public Grounds.
1860–61	$258 15	$11,285 37	. . . . .	$14,012 52
1861–62	1,460 74	9,422 99	. . . . .	9,215 50
1862–63	3,702 58	8,370 38	$7,277 58	18,463 42
1863–64	5,531 02	8,867 07	6,648 46	23,480 87
1864–65	5,214 96	11,843 94	7,381 60	24,863 09
1865–66	7,498 50	11,527 04	4,746 54	25,204 43
1866–67	7,730 81	10,862 66	4,759 79	44,904 58
1867–68	11,009 35	12,453 16	5,527 56	54,024 90
1868–69	9,492 19	11,672 33	6,793 11	60,671 54
1869–70	13,825 93	13,445 88	6,878 72	64,720 04
1870–71	11,806 62	12,390 67	7,269 64	60,918 25
1871–72	8,255 13	12,289 39	7,465 12	77,946 87
1872–73	14,135 18	13,927 05	6,993 10	91,347 87
1873–74	23,554 43	17,512 35	7,027 62	90,120 94
1874–75	39,317 86	18,905 38	7,573 72	94,413 23
1875–76	51,482 05	19,665 09	7,871 48	84,185 14
1876–77	62,173 11	13,400 23	7,953 32	89,129 55
1877–78	71,596 43	16,829 11	7,247 31	80,683 21
1878–79	77,179 42	14,954 63	7,670 21	45,129 79

[1] Including Almshouse at Charlestown this year and after.

[2] Including Almshouse, Austin Farm, and Marcella Street Home, this year and after.

[3] Previous to 1865–66 these amounts charged to Incidental Expenses, only included support of paupers, other expenses being principally charged to House of Industry, 1860–61 and 1861–62; afterwards to office expenses.

[4] Previous to 1862–63 charged to House of Correction, House of Industry, and Lunatic Hospital.

Fire Department.							Fire Alarm Departm't.	Police Departm't.	
Year.	Amount.	Apparatus in service, including Fire-boat, since 1872-73.				Men.	Amount.	Amount.	No. of Officers.
		S.E.	H.C.	C.E.	H.&L.				
1860-61	$96,291 98	9	9	. .	3	245	$8,203 81	$234,526 79	292
1861-62	80,419 51	10	9	. .	3	260	6,536 56	256,164 53	302
1862-63	90,984 50	10	9	. .	3	258	6,775 16	254,308 45	319
1863-64	109,834 66	10	9	. .	3	266	11,921 73	331,633 59	336
1864-65	135,730 65	10	9	. .	3	267	12,299 74	344,971 78	368
1865-66	137,551 92	11	9	. .	3	280	17,070 73	404,833 97	375
1866-67	151,624 63	11	9	. .	3	281	26,119 18	454,079 09	383
1867-68	180,218 46	14	13	. .	4	281	23,998 67	433,944 66	344
1868-69	229,047 43	14	13	. .	4	358	[1]40,741 91	512,829 84	412
1869-70	286,275 29	21	15	. .	7	389	[2]24,837 67	592,921 30	443
1870-71	333,891 00	21	14	. .	7	466	[3]51,964 00	578,344 96	500
1871-72	399,249 63	21	17	. .	7	472	42,763 89	575,324 28	468
1872-73	605,310 90	22	16	. .	7	475	40,507 00	643,042 62	520
1873-74	591,640 27	28	13	1	11	650	[4]51,092 49	683,892 78	628
1874-75	591,848 35	29	12	5	11	650	[4]35,258 25	[5]811,587 67	661
1875-76	564,275 49	29	11	5	11	668	[4]21,497 61	832,257 96	695
1876-77	560,052 76	29	11	7	11	660	[4]30,267 97	833,337 86	700
1877-78	550,116 19	29	11	7	11	630	[4]20,627 38	827,865 31	700
1878-79	545,838 45	29	11	7	11	620	[4]19,427 11	809,044 75	680

Year.	Repairs Fire Department Buildings.	Erection Fire Department Buildings.	Repairs, etc., Police Station Houses.	Erection Police Station Houses.
	Amount.	Amount.	Amount.	Amount.
1860-61 . . .	$5,823 95	$8,106 39	$3,428 46	. . . . .
1861-62 . . .	1,649 89	5,014 75	3,097 91	$31,671 42
1862-63 . . .	4,926 55	5,952 60	1,856 25	. . . . .
1863-64 . . .	4,095 94	773 83	1,758 77	. . . . .
1864-65 . . .	7,146 92	4,600 00	2,400 32	28,000 00
1865-66 . . .	9,441 46	28,053 29	1,951 38	35,653 25
1866-67 . . .	8,135 16	2,000 00	3,641 64	78,361 79
1867-68 . . .	26,237 40	20,601 36	4,560 67	650 00
1868-69 . . .	14,963 69	7,545 97	9,820 44	55,395 79
1869-70 . . .	33,445 68	53,790 77	8,795 81	13,165 57
1870-71 . . .	32,652 21	19,608 84	7,905 22	20,548 79
1871-72 . . .	26,829 98	59,230 95	6,604 15	34,662 31
1872-73 . . .	16,024 35	72,567 95	8,203 16	14,744 09
1873-74 . . .	28,778 37	151,801 58	8,488 71	52,503 65
1874-75 . . .	14,099 45	105,167 80	8,857 93	67,801 81
1875-76 . . .	6,668 43	34,862 18	11,232 79	9,869 49
1876-77 . . .	5,523 44	8,950 21	6,837 66	. . . . .
1877-78 . . .	4,943 25	568 37	4,642 91	. . . . .
1878-79 . . .	3,946 82	. . . . .	3,592 27	. . . . .

[1] Extension to Roxbury included. [2] $8,000 additional for right in Roxbury and Dorchester. [3] Extension to Dorchester included. [4] Bells and Clocks included, and 1874-75, and 1876-77, and 1877-78, extension to Brighton included. [5] Cost of Harbor Police-boat included.

Year.	Health Departm't.		Quarantine Department.	Paving Department.		
	Amount.	No. of Employés	Amount.	Amount.	Employés	Miles of Public Streets.
1860-61 .	$142,039 07	263	$2,594 10	$206,333 82	91	111 7-10
1861-62 .	136,075 88	286	6,860 03	199,364 16	97	
1862-63 .	139,489 52	279	4,814 32	160,203 14	99	
1863-64 .	151,833 47	268	1,587 83	154,522 31	82	
1864-65 .	186,696 05	306	2,030 86	148,560 61	84	
1865-66 .	193,111 55	309	1,105 86	162,801 77	87	
1866-67 .	248,962 71	386	16,712 18	264,783 28	120	
1867-68 .	248,717 18	307	5,056 07	270,361 11	125	
1868-69 .	288,097 05	354	4,946 25	409,814 75	205	
1869-70 .	306,162 57	348	5,573 68	708,086 07	285	
1870-71 .	298,892 87	357	10,945 89	874,046 59	426	
1871-72 .	338,798 06	415	13,285 81	940,036 27	507	
1872-73 .	369.227 70	445	[2]37,239 09	956,815 20	662	
1873-74 .	[1]446,877 08	475	20.248 31	965,474 60	673	350 7-10
1874-75 .	[1]467,433 38	525	17,055 59	1,254,463 18	1,000	
1875-76 .	[1]462,771 12	475	14,213 76	1,024,627 66	730	
1876-77 .	[1]423.698 72	475	16,694 74	989,816 15	750	
1877-78 .	[1]408,354 60	485	14,708 84	850,191 39	1,060	
1878-79 .	[1]375,617 60	475	17,546 18	694,936 61	700	404

Year.	Sewers.		Lamp Department.		Bridges.[3] (Ordinary.)
	Amount.	Feet of Sewers Built.	Amount.	No. of Lamps.	Amount.
1860-61	$57,116 96	15,966	$139,482 84	4,222	$13,279 44
1861-62	28,529 55	12,857	142.974 32	4,545	10,084 58
1862-63	17,305 99	7,708	160,916 04	4,719	9,966 55
1863-64	23,459 53	5,281	162,142 82	4,780	11,312 24
1864-65	20,410 74	3,394	192,071 04	4,837	18,305 68
1865-66	44,819 63	9,091	211,025 77	4.936	15,855 45
1866-67	40,391 25	8,400	219,495 00	4,983	13,968 57
1867-68	41,055 53	7,930	237,272 10	5,663	13,086 54
1868-69	76,736 26	18,530	271,167 23	5.750	15,855 12
1869-70	101,624 01	27,173	291,693 97	6,355	15,935 43
1870-71	130,749 13	26,968	324,755 51	6.697	24,053 28
1871-72	118,874 61	24,192	347,533 72	6,851	42,336 07
1872-73	160,000 00	35,103	356,562 83	7,274	35,288 87
1873-74	227,827 58	46,065	384,760 46	8,640	50,888 04
1874-75	241,392 93	40,170	440,909 73	9,318	50,589 26
1875-76	285,299 56	69,842	496,456 53	10,242	58,334 81
1876-77	202,412 19	51,776	479,937 80	11,364	59,118 37
1877-78	157,910 01	31,317 and 472 catch basins.	477,303 28	11,641	55,535 91
1878-79	140,136 93	29,426 and 153 catch basins.	443,336 69	12,069	60,347 71

[1] Including Board of Health [2] $15,299.26 for New Quarantine steamboat. [3] Charles river, Warren, Cragie's, and West Boston Bridges included, commencing 1871-72.

COCHITUATE WATER WORKS.

Year.	Charged to General Appropriation.	Amount expended for Interest, etc.	Amount expended for Extension of Works charged to Special Appropriations.	Amount of Loans.	Main pipe Laid. Feet.	Service pipe Laid. Feet.
1860-61	$117,898 15	$284,072 63	$3,000	$21,000	24,658	33,263
1861-62	88,916 22	289,520 04	. . . . .	. . . . .	10,569	20,808
1862-63	90,838 47	322,644 64	. . . . .	. . . . .	10,429	18,292
1863-64	96,353 26	434,254 21	. . . . .	. . . . .	12,150	19,241
1864-65	106,209 00	659,347 81	. . . . .	. . . . .	6,634	14,142
1865-66	127,458 01	453,925 00	107,282 02	115,000 00	4,750	13,075
1866-67	122,207 37	483,451 82	267,601 60	221,000 00	10,699	20,578
1867-68	148,462 79	515,245 33	451,124 65	500,000 00	12,598	23,819
1868-69	164,390 89	605,045 92	1,018,578 84	1,240,000 00	53,567	45,367
1869-70	193,858 27	538,179 31	830,405 44	624,000 00	95,609	65,946
1870-71	238,431 80	685,266 48	672,344 89	[1]1,439,000 00	129,040	70,318
1871-72	277,120 11	536,876 00	410,400 48	330,000 00	133,830	73,515
1872-73	253,963 58	702,177 21	203,887 39	[2]2,049,711 11	94,046	63,266
1873-74	506,888 20	497,016 79	266,679 56	951,000 00	129,250	47,171
1874-75	680,600 97	540,858 77	437,702 39	260,000 00	124,400	33,699
1875-76	408,173 52	833,364 81	1,187,634 03	1,740,000 00	181,095	35,362
1876-77	255,134 08	747,624 77	2,084,547 95	2,017,000 00	115,369	30,888
1877-78	[3]306,071 19	751,484 94	1,283,119 04	3,000 00	69,749	28,217
1878-79	[3]285,905 46	617,378 20	635,658 08	600,000 00	40,815	22,943

[1] $668,000 of this was renewal of a loan, obtained for original construction of works.
[2] $1,949,711.11 " " " " "
[3] Including amount paid Mystic Water Works for East Boston Rates.

ACTUAL EXPENDITURES.

Actual expenditures of the City of Boston and County of Suffolk exclusive of debt and temporary loans redeemed, as follows: —

Year.	Interest on Debt and Temporary Loan.	State Tax.	Other City Expenditures.	Total actual Expenditures on account of City.	County.
1855–56	$365,934 86	$148,036 50	$2,094,975 18	$2,608,946 54	$187,437 09
1856–57	378,220 57	155,509 95	2,309,926 82	2,843,657 34	191,422 26
1857–58	399,481 68	337,945 05	2,795,548 27	3,532,975 00	207,252 91
1858–59	440,615 40	107,608 44	2,661,178 83	3,209,402 67	190,112 60
1859–60	448,714 99	98,694 00	2,823,484 35	3,370,893 34	207,478 40
1860–61	446,026 31	82,245 00	2,879,970 44	3,408,241 75	174,850 24
1861–62	463,119 04	94,575 00	2,710,732 66	3,268,426 70	170,225 21
1862–63	688,861 67	[1]578,270 56	3,782,979 34	5,050,111 57	153,594 98
1863–64	824,068 34	[2]1,269,626 41	3,000,767 61	5,094,462 36	152,867 32
1864–65	1,505,144 71	756,600 00	3,752,200 35	6,013,945 06	146,619 60
1865–66	889,397 69	1,592,501 00	3,866,973 09	6,348,871 78	173,050 06
1866–67	1,035,145 74	1,016,490 00	4,276,046 93	6,327,682 67	205,937 10
1867–68	1,277,278 13	1,694,150 00	5,128,986 84	8,100,414 97	233,245 65
1868–69	1,152,377 79	723,140 00	7,614,331 26	9,489,849 05	226,488 17
1869–70	1,179,668 64	903,925 00	10,467,741 61	12,551,335 25	314,840 81
1870–71	1,500,433 36	933,775 00	9,789,982 87	12,224,191 23	272,342 38
1871–72	1,560,489 26	933,775 00	9,650,712 08	12,144,976 34	271,941 38
1872–73	1,859,283 56	736,480 00	11,991,630 39	14,587,393 95	337,526 95
1873–74	2,279,398 06	828,540 00	15,133,971 71	18,241,909 77	310,702 71
1874–75	2,671,496 12	802,120 00	11,542,694 17	15,016,310 29	372,321 99
1875–76	2,607,933 20	802,120 00	11,704,336 52	15,114,389 72	361,510 29
1876–77	2,572,057 28	742,932 00	10,805,276 07	14,120,265 35	345,976 34
1877–78	2,461,600 59	619,110 00	10,434,694 47	13,515,405 06	328,646 92
1878–79	2,352,160 26	412,740 00	9,413,015 15	12,177,915 41	327,833 50

[1] Including $221,262.00 National direct tax assumed and paid by the State.

[2] Including $513,026.41 State Bounty tax.

PRINTING AND STATIONERY.

The following table shows the expenditures in the financial year 1878–79 for Printing and Paper, Binding, Stationery and Blank Books, as charged to the several appropriations, viz. : —

Appropriations.	Printing, including Paper and Binding.	Stationery and Blank Books.	Binding, exclusive of Printers' Contract.
Additional Supply of Water	$305 19	$175 77	
Architect's Department	5 43	305 69	
Assessors' Department	2,450 00	2,540 46	
Auditor's Department	136 67	453 41	
Board of Health	718 86	610 92	
Boston Harbor	15 66	12 00	
Bridges	37 68	. . . . .	
Cedar Grove Cemetery	85 02	45 14	
City Hospital	967 28	786 05	
City Registrar's Department	321 50	111 33	
Cochituate Water Works	1,356 21	511 79	
Collector's Department	1,376 76	875 52	
Common, etc.	50 80	27 28	
County of Suffolk, viz.: —			
Jail	14 11	76 95	
Probate Court	1,477 92	250 75	$94 50
Registry of Deeds	21 50	1,054 40	490 00
Superior Civil Court	554 83	603 68	
Superior Criminal Court	502 73	876 77	
Medical Examiners	6 87	. . . . .	
Municipal Court, Brighton District	23 55	58 83	
Municipal Court, Charlestown District	45 10	30 75	
Municipal Court, Dorchester District	43 41	19 68	
Municipal Court, East Boston District	71 50	26 54	
Municipal Court, Roxbury District	128 13	181 72	
Municipal Court, South Boston District	284 57	54 39	
Municipal Court, West Roxbury District	28 47	. . . . .	
Deeds, Real Estate Advertising, etc.	111 05	66 98	
East Boston Ferries	1,312 20	151 71	
Engineer's Department	72 95	467 74	
English High and Latin School Building	373 99	. . . . .	
Fire-Alarm Telegraph	140 17	23 62	
Fire Department	816 95	322 39	
Grammar School-house, Brighton District	31 67	. . . . .	
Health Department	282 80	92 73	
Homeless Wanderers	72 49	25 36	
Improved Sewerage	548 79	462 81	
Incidental Expenses, viz.: —			
Seventeenth of June Celebration	8 30	9 00	
Fourth of July Celebration	332 40	. . . . .	
Inspection of Buildings	958 31	439 01	
Lamps	313 79	163 45	
Law Department	208 03	152 42	
Liquor License Expenses	1,000 06	450 64	
Markets	38 29	7 35	
Mount Hope Cemetery	148 79	31 77	
Mystic Sewer	. . . . .	3 75	
Mystic Water Works	515 69	217 72	
Northampton-street District	6 77	. . . . .	
Overseers of the Poor	33 50	55 62	
Park Department	20 02	64 80	
Paving	224 21	359 09	
Carried forward	$18,600 97	$13,257 78	$584 50

Printing and Stationery Account. — *Continued.*

Appropriations.	Printing, including Paper and Binding.	Stationery and Blank Books.	Binding, exclusive of Printers' Contract.
Brought forward	$18,600 97	$13,257 78	$584 50
Police	2,743 11	1,936 81	
Primary School-house, Polk street	31 57	. . . . .	
Printing	13,169 66	1,799 94	1,481 80
[Which includes the amounts for the City Council and all the officers for which no special appropriations are made, including Superintendent's salary and amount paid printers for storing paper.]			
Public Baths	9 60	20 30	
Public Buildings	91 60	134 82	
Public Institutions, viz.: —			
House of Industry (including stock used in Printing-office)	1,057 86	305 62	
House of Correction	65 25	237 53	
Lunatic Hospital	19 75	449 25	
Pauper Expenses	55 70	144 57	
Office Expenses	400 24	161 48	
Steamboat "J. Putnam Bradlee"	1 25	5 65	
Marcella-street Home	35 50	77 87	
Almshouse, Austin Farm	17 00	21 03	
Almshouse, Charlestown District	5 25	10 90	
Public Lands	. . . . .	17 45	
Public Library	7,686 44	623 98	13,072 59
Public Park, Back Bay	149 25	113 68	
Quarantine Department	19 40	56 64	
Registration of Voters and Election Expenses	4,342 40	2,352 88	
Schools and School-houses, viz.: —			
School Expenses, School Committee	12,023 71	10,448 55	
School-houses, Public Buildings	44 39	17 17	
Sealer of Weights and Measures	118 27	92 13	
Sewers	128 10	341 99	
Sinking Fund Commissioners	24 50	136 25	
Soldiers' Relief	182 54	66 08	
Stony Brook Improvement	5 43	. . . . .	
Surveyor's Department	28 27	393 23	
Tax and other Fees	315 13	14 20	
Treasurer's Department	176 93	200 09	
Widening streets	68 67	90 18	
Totals	$61,617 74	$33,528 05	$15,138 89
The Totals for 1877–78 were	$69,926 50	$35,324 82	$14,356 59

COST OF ADVERTISING.

The following table shows the expenditures for advertising, by the several departments, for the financial year 1878–79: —

Additional Supply of Water	$899 18
Advertising (general, not chargeable to any other appropriation)	1,023 32
Assessors' Department	171 38
Board of Health	128 29
Bridges	76 75
Cedar Grove Cemetery	40 00
City Hospital	87 00
Cochituate Water Works	161 26
Collector's Department	32 38
Common, etc.,	108 88
County of Suffolk	34 00
Deeds, Real Estate Advertising, etc. (Advertising Estates for non-payment of Taxes and Assessments)	7,768 66
East Boston Ferries	208 33
English High and Latin School Buildings	384 47
Fencing and Grading around Army and Navy Monument	68 50
Grammar School-house, Brighton District	96 00
Health Department	77 71
Improved Sewerage	750 80
Incidental Expenses, viz.: —	
Celebration, June 17th	15 00
Liquor License Expenses	230 08
Mount Hope Cemetery	65 30
Mystic Water Works	183 77
Paving	1,091 23
Police	257 50
Primary School-house, Polk street	46 00
Printing	9 75
Public Buildings	17 83
Public Institutions, viz.: —	
House of Industry	33 92
House of Correction	16 88
Lunatic Hospital	21 88
Marcella Street Home	16 25
Almshouse, Austin Farm	16 25
Public Library	4 00
Public Park, Back Bay	64 65
Quarantine Department	7 50
Registration of Voters and Election Expenses	1,139 06
School Expenses, School Committee	907 31
School Houses, Public Buildings	15 01
Sealer of Weights and Measures	16 50
Sewers	397 94
Widening Streets	459 69
Total	$17,150 21

The cost of Advertising for 1877–78 was $20,900 98

The amount as stated on preceding page has been paid as follows, viz.: —

Boston Daily Journal	$2,887 04
Boston Daily Globe	2,497 17
Boston Daily Evening Transcript	2,313 72
Boston Post	2,197 24
Daily Evening Traveller	2,060 60
Boston Daily Advertiser	1,983 67
Boston Herald	1,664 19
Boston Courier	213 50
Boston Beacon and Dorchester News Gatherer	159 72
Newspapers out of the city	133 19
Boston Home Journal	124 49
Roxbury Gazette	117 75
Saturday Evening Gazette	116 00
Saturday Evening Express	111 25
Suburban News	76 75
South Boston Inquirer	75 20
Bunker Hill Times	72 00
Commonwealth	71 25
Boston Sunday Times	71 00
East Boston Advocate	51 00
Boston Medical and Surgical Journal	47 00
Americal Cultivator	31 20
Commercial Bulletin	30 50
American Architect and Building News	12 58
Charlestown News	11 00
Journal of Commerce	10 00
New England Staaten Zeitung	7 00
New England Journal of Education	4 20
	$17,150 21

COST OF GAS.

The following table shows the expenditures for gas, during the financial year 1878–79, by the several departments, except the House of Industry, House of Correction, and Lunatic Hospital, the gas for these institutions being manufactured by the city: —

Bells and Clocks — Dudley Street Clock	$20 77
Bridges	249 95
City Hospital	4,496 09
Cochituate Water Works — Proving yard, engine-house for stand-pipe, Boston Highlands, and gate-house, Brookline	652 46
County of Suffolk, viz.: —	
Jail	544 91
Court-House	554 19
Registry and Probate Building	507 30
39 Court Street	3 27
Municipal Court, Brighton District	38 70
Municipal Court, Charlestown District	20 63
Municipal Court, Dorchester District	37 45
Municipal Court, East Boston District	36 30
Municipal Court, Roxbury District	35 99
Municipal Court, South Boston District	51 42
Municipal Court, West Roxbury District	3 90
East Boston Ferries	4,744 80
Fire Department. — Engine-houses	4,319 62
Health Department. — Stables	616 61
Homeless Wanderers	69 05
Improved Sewerage	15 46
Lamps. — Lighting streets	331,762 26
Repair shop	48 32
Markets	1,326 60
Mystic Water Works	66 30
Overseers of the Poor, Temporary Home	294 57
Paving. — Stables	232 86
Police. — Station-houses	8,961 00
Public Buildings: —	
City Hall	2,672 49
City Hall, Charlestown District	121 29
Curtis Hall, West Roxbury	70 80
Faneuil Hall	33 74
Park Commissioners' office	2 36
30 Pemberton square	155 48
Solicitor's office	12 85
Ward Rooms	182 44
Public Library and branches	5,074 48
Registration of Voters and Election Expenses. — Voting places.	21 96
School Expenses, School Committee	4,107 52
Surveyor's Department	1 50
West Boston and other Bridges	871 74
	$373,039 43

This amount has been paid as follows, viz: —

To Boston Gas Light Company	$144,578 42
Roxbury Gas Light Company	58,298 35
Dorchester Gas Light Company	42,519 84
South Boston Gas Light Company	32,423 63
Charlestown Gas Company	30,482 81
East Boston Gas Company	24,485 26
Jamaica Plain Gas Light Company	21,441 33
Brookline Gas Light Company	18,044 31
Cambridge Gas Light Company	760 08
Chelsea Gas Light Company	5 40
	$373,039 43

The cost of gas in 1877–78 was $387,330.62.

STREET WIDENINGS.

1878–79.

The following are the amounts paid for laying out, widening, and extending streets during the year 1878–79: —

Alden	$124 00
Berry, West Roxbury District	300 00
Boylston	5,589 40
Cazenove Place	2,500 00
Clifton	500 00
Columbia, Dorchester District, re-location	1,292 50
Commonwealth and Huntington Avenues and West Chester Park	6,291 35
Dennis	286 15
East Chester Park	49,612 85
Fort Avenue	275 25
Foster	2,672 35
Glendale	1,500 00
Harrison Avenue	726 00
Kingston	400 00
Mather, Dorchester District	26 00
Mill, " "	250 00
Moon	350 00
Norfolk	150 00
Pemberton Square	1,055 56
Pleasant	300 00
Quincy Place	626 93
River, Dorchester District	300 00
Rockland	162 40
Ruggles	317 00
Shawmut Avenue	1,432 50
Shelby	1,657 59
Swett	10,250 25
Terrace	525 25
Tremont	121 00
Warren	251 60
Western Avenue	2,000 00
West Fourth	10,900 00
Salaries of Street Commissioners and other expenses, not chargeable to any one street	15,373 66
	$118,119 59

Expended 1877–78, for laying out, widening and extending streets	$304,272 47

Amount expended for laying out, widening, and extending streets, from June 1, 1822, to April 30, 1878	$25,919,943 03
Expended 1878–79	118,119 59
	$26,038,062 62

In addition to the above there has been expended for: —

Fort Hill Improvement	$1,575,000 00
Church-Street District	1,183,363 12
Suffolk-Street District	2,426,507 48
Northampton-Street District, exclusive of amount paid for laying out and widening streets	249,055 13
	$31,471,988 35

CONSOLIDATED FUNDED DEBT.

OF THE CITY OF BOSTON,

[*From 1822 to 1879, both inclusive.*]

The following table exhibits the total consolidated *funded* debt of the city for each year from the commencement to May 1, 1879, inclusive. At the commencement of the City Government, in 1822, the amount of the debt (which had been contracted by the town for the erection of a Court-house and prisons in Leverett street) was: —

					$100,000 00
May 1, 1824,	the amount of the City Debt was				207,050 00
" 1825,	"	"	"		305,873 85
" 1826,	"	"	"		364,800 32
" 1827,	"	"	"	including the debt for the erection of Faneuil Hall Market	1,011,775 00
" 1828,	"	"	"		949,450 00
" 1829,	"	"	"		911,850 00
" 1830,	"	"	"		891,930 75
" 1831,	"	"	"		880,330 75
" 1832,	"	"	"		817,123 93
" 1833,	"	"	"		940,358 28
" 1834,	"	"	"		1,078,088 28
" 1835,	"	"	"		1,147,398 97
" 1836,	"	"	"		1,264,400 00
" 1837,	"	"	"		1,497,200 00
" 1838,	"	"	"		1,491,400 00
" 1839,	"	"	"		1,596,600 00
" 1840,	"	"	"		1,698,232 56
" 1841,	"	"	"		1,663,800 00
" 1842,	"	"	"		1,594,700 00
" 1843,	"	"	"		1,518,700 00
" 1844,	"	"	"		1,423,800 00
" 1845,	"	"	"		1.163,266 62
" 1846,	"	"	"		1,153,713 16
" 1847,	"	"	"		1,296,626 98
" 1848,	"	"	"	Water debt included this year and after	3,452,606 37
" 1849,	"	"	"		5,334,846 54
" 1850,	"	"	"		6,195,144 35
" 1851,	"	"	"		6,801,541 35
" 1852,	"	"	"		7,110.679 70
" 1853,	"	"	"		7,859,435 66
" 1854,	"	"	"		7.799,855 32
" 1855,	"	"	"		7,151,149 77
" 1856,	"	"	"		7,107,149 77
" 1857,	"	"	"		7,259,299 77
" 1858,	"	"	"		8,101,199 77
" 1859,	"	"	"		8,954,649 77
" 1860,	"	"	"		8,491,599 77
" 1861,	"	"	"		8,894,499 77
" 1862,	"	"	"	War debt included this year and after	9,031,307 77
" 1863,	"	"	"		10,335,857 77
" 1864,	"	"	"		11,015,732 77
" 1865,	"	"	"		11,371,942 57
" 1866,	"	"	"		11,892,375 91
" 1867,	"	"	"		12,998,559 91
" 1868,	"	"	"	Roxbury debt included	14,011,656 91
" 1869,	"	"	"		16,959,500 91
" 1870,	"	"	"	Dorchester debt included	18,687,350 91
" 1871,	"	"	"		26,472,916 80
" 1872,	"	"	"		28,628,535 82
" 1873,	"	"	"		30,553,116 80
" 1874,	"	"	"	Charlestown, Brighton, and West Roxbury debt included	42,890,785 77
" 1875,	"	"	"		43,414.829 99
" 1876,	"	"	"		43,848,835 73
" 1877,	"	"	"		43,590,497 30
" 1878,	"	"	"		42,457,622 47
" 1879,	"	"	"		42,359,816 23

TAXES.

The amount of taxes assessed by the Board of Assessors, on the real and personal estates and polls of the City of Boston, for the year 1878, was as follows: —

Valuation of real estate,	$440,375,900
Valuation of personal estate,	190,070,966
Total valuation,	$630,446,866
Assessed at $12.80 per $1,000, gives,	$8,069,719 82
Add 85,913 polls, at $2 each, give,	171,826 00
Gross tax,	$8,241,545 82

This rate of $12.80 per $1,000 is divided as follows: —

For city and county purposes, $12.13 per $1,000 being,	$7,647,320 42
State assessments, at $0.67,	422,399 40
	$8,069,719 82

The amount of abatements from the above assessments to April 30, 1879, was,	$122,892 57

The year 1878 shows a loss as compared with that of 1877 as follows: —

1878, real estate,	$440,375,900
1877, "	481,407,200
Loss, 8.52 per cent.,	$41,031,300
1878, personal estate,	$190,070,966
1877, "	205,433,386
Loss, 7.47 per cent.,	$15,362,420
Total valuation, real and personal, 1878,	$630,446,866
" " " " 1877,	686,840,586
Total loss, 1878, on the total valuation of 1877, equal to 8.21 per cent.,	$56,393,720

Number of polls, 1878,	85,913
" " 1877,	86,068
Loss $\frac{18}{100}$ of 1 per cent.,	155

The total valuation of the taxable real and personal estates in 1878 which did not include property owned by the city, was,	$630,446,866
The same in 1868,	493,573,700
GAIN, in these ten years, which is equal to 27.73 per cent.,	$136,873,166

The State valuation of 1872 puts the city's portion of all State taxes to be assessed between the years 1872 and 1875, at $401.06[1] on every $1,000 of said tax, including *polls at half a mill each.* The valuation of 1876 fixed the proportion of the city at $412.74 on each $1,000, including *polls at one-tenth of a mill each.* The State tax of 1879 is $500,000, of which the City of Boston is to pay as its proportion, $206,370.

[1] In 1873 the proportion of the city of Boston was $368 24 of each $1,000
" " " " Charlestown " 19 10 " "
" " " town of West Roxbury " 9 28 " "
" " " " Brighton " 4 44 " "
$401 06

VALUATION OF BOSTON,

BY THE BOARD OF ASSESSORS.

Total Amount of Assessors' Valuation and Tax levied on the Real and Personal Property of the several Wards of the City of Boston in the Years 1875, 1876, 1877 *and* 1878, *compared.*

Wards.	1875.[1]	1876.	1877.	1878.
1	. . . . .	$8.251,300 00	$7,744,100 00	$7,115,600 00
2	. . . . .	10,650,300 00	9,668,500 00	8,993,800 00
3	. . . . .	7,373,100 00	6,594,800 00	6,219,800 00
4	. . . . .	9,129,800 00	8,115,100 00	7,545,900 00
5	. . . . .	15,412,200 00	15,259,500 00	13,656,500 00
6	. . . . .	61,613,400 00	55,525,300 00	49,637,500 00
7	. . . . .	38,998,200 00	35,396,700 00	32,063,900 00
8	. . . . .	10,446,000 00	9,157,400 00	8,759,600 00
9	. . . . .	38,352,900 00	37.417,300 00	34,871,000 00
10	. . . . .	122,642,500 00	112,302,500 00	104,462,200 00
11	. . . . .	78,030,700 00	74,129,200 00	70,302,100 00
12	. . . . .	75,336,000 00	69,048,800 00	63,167,700 00
13	. . . . .	14,398,100 00	13,341,500 00	11,358,700 00
14	. . . . .	13,857,300 00	12,616,700 00	11,265,800 00
15	. . . . .	8,669,200 00	7,742,800 00	7,152,000 00
16	. . . . .	16,970,500 00	14,687,900 00	13,384.800 00
17	. . . . .	25,481,600 00	23,057,900 00	20,957,700 00
18	. . . . .	34,018,100 00	30,903,100 00	28,488,000 00
19	. . . . .	14,133,300 00	13,372,500 00	12,107,700 00
20	. . . . .	18,897,300 00	16,274,700 00	14,037.700 00
21	. . . . .	27,151,600 00	25,382,500 00	23,679,700 00
22	. . . . .	17,611,000 00	14,936,600 00	14,622,700 00
23	. . . . .	26,405,400 00	24,170,900 00	22,868,200 00
24	. . . . .	26,437,000 00	22,924,000 00	20,603,100 00
25	. . . . .	11,530,700 00	10,737,800 00	9,095,300 00
Bank Stock	[2]$18,043,395 00	17,207,710 00	16,332,486 00	14,029,866 00
Totals	$793,961,895 00	$748,996,210 00	$686,840,586 00	$630,446,866 00
Tax	$11,047,764 02	$9,674,979 85	$9,169,747 89	$8,241,545 82
Rate per thousand	13 70	12 70	13 10	12 80
Number of Polls, at $2	85,243	81,364	86,068	85,913

[1] The ward figures of this year are omitted, the new division of wards made by the City Council of 1875, by which the tax levy of 1876 was made, making such an obliteration of old ward lines as to afford no proper comparison with those of 1876 and after.

[2] Bank Stock was separately assessed by authority of Chap. 315 of the Acts of 1873.

Assessors' Valuation of the Real and Personal Estates, and number of Polls in each of the twenty-five wards of the city, on which taxes were assessed in the year 1878.

Taxes are assessed on the first day of May in each year.

Wards.	Real Estate.	Personal Estate.	Polls.
	1878.	1878.	1878.
1	$6,243,900 00	$871,700 00	3,506
2	8,231,900 00	761,900 00	3,584
3	5,129,400 00	1,090,400 00	2,831
4	6,822,900 00	723,000 00	2,836
5	9,506,100 00	4,150,400 00	3,007
6	33,811,200 00	15,826,300 00	3,954
7	25,557,000 00	6,506,900 00	3,653
8	7,695,700 00	1,063,900 00	3,384
9	17,334,600 00	17,536,400 00	2,981
10	69,845,200 00	34,617,000 00	2,537
11	42,389,200 00	27,912,900 00	3,828
12	42,979,700 00	20,188,000 00	3,621
13	10,751,700 00	607,000 00	4,836
14	9,598,400 00	1,667,400 00	4,296
15	6,407,000 00	745,000 00	3,410
16	12,307,900 00	1,076,900 00	3,531
17	16,308,700 00	4,649,000 00	3,423
18	18,141,400 00	10,346,600 00	3,056
19	11,229,200 00	878,500 00	4,542
20	12,261,700 00	1,776,000 00	4,103
21	18,124,800 00	5,554,900 00	3,237
22	12,615,000 00	2,007,700 00	2,876
23	14,247,800 00	8,620,400 00	3,267
24	15,379,200 00	5,223,900 00	3,826
25	7,456,300 00	1,639,000 00	1,788
Bank Stock	.....	14,029,866 00	.....
Totals	$440,375,900 00	$190,070,966 00	85,913

Statement showing the Assessors' Valuation of the Real and Personal Property of the CITY OF BOSTON *on the first day of May, for forty-four years,* 1835 *to* 1878, *inclusive.*
Also, the amount and rate per cent. of increase in each period of ten years.

YEARS.	Valuation First Term.	Valuation Second Term.	Amount of Increase in the ten years.	Rate per cent. of Increase in ten years.
1835 and 1845	$79,302,600	$135,948,700	$56,646,100	71.4
1836 and 1846	88,265,000	148,839,600	60,574,600	68.6
1837 and 1847	89,583,800	162,360,400	72,776,600	81.2
1838 and 1848	90,231,600	167,728,000	77,496,400	85.9
1839 and 1849	91,826,400	174,180,200	82,353,800	89.7
1840 and 1850	94,581,600	180,000,500	85,418,900	90.3
1841 and 1851	98,006,600	187,947,000	89,940,400	91.8
1842 and 1852	106,722,800	187,660,000	80,937,200	75.8
1843 and 1853	110,046,000	206,514,200	96,468,200	87.6
1844 and 1854	118,450,300	227,013,200	108,562,900	91.7
1845 and 1855	135,948,700	241,932,200	105,983,500	77.9
1846 and 1856	148,839,600	249,162,500	100,322,900	59.7
1847 and 1857	162,360,400	258,111,900	95,751,500	58.9
1848 and 1858	167,728,000	254,714,100	86,986,100	51.9
1849 and 1859	174,180,200	263,429,000	89,248,800	51.2
1850 and 1860	180,000,500	276,861,000	96,860,500	53.8
1851 and 1861	187,947,000	275,760,100	87,813,100	46.7
1852 and 1862	187,680,000	276,217,000	88,537,000	47.2
1853 and 1863	206,514,200	302,507,200	95,993,000	46.4
1854 and 1864	227,013,200	332,449,900	105,436,700	46.44
1855 and 1865	241,932,200	371,892,775	129,960,575	53.71
1856 and 1866	249,162,500	415,362,345	166,199,845	66.70
1857 and 1867	258,111,900	444,946,100	186,834,200	82.67
1858 and 1868	254,714,100	[1]493,573,700	238,859,600	92.77
1859 and 1869	263,429,000	[2]549,511,600	286,082,600	108.59
1860 and 1870	276,861,000	584,089,400	307,228,400	110.96
1861 and 1871	275,760,100	612,663,550	336,903,450	122.17
1862 and 1872	276,217,000	682,724,300	406,507,300	147.16
1863 and 1873	302,507,200	[3]693,831,400	391,324,200	129.36
1864 and 1874	332,449,900	798,755,050	466,305,150	140.26
1865 and 1875	371,892,775	793,961,895	422,069,120	113.49
1866 and 1876	415,362,345	748,996,210	333,633,865	80.
1867 and 1877	444,946,100	686,840,586	241,894,486	54.37
1868 and 1878	493,573,700	630,446,866	136,873,166	27.73

The valuation on the preceding pages excludes all the property owned by the city, which is never estimated by the City Assessors.

Real and Personal Property and Income are all taxed at the same rate.

The rate for 1878 was 12.80 on every thousand dollars.

[1] The City of Roxbury, with a valuation of $26,551,700, united with Boston, 1867, its valuation first taking effect as a part of Boston in 1868.

[2] The Town of Dorchester, with a valuation of $20,315,700, united with Boston, 1869, its valuation first taking effect as a part of Boston in 1870.

[3] The City of Charlestown, with a valuation of $35,289,682, the Town of West Roxbury, with $22,148,600 valuation, and the Town of Brighton, with a valuation of $14,548,531, annexed to Boston in 1873, their united valuation taking effect in 1874 as a part of the City of Boston.

The following items are not estimated in the foregoing valuation, viz.: —

All houses of religious worship, and the pews and furniture of the same. All tombs, and rights of burial.

The personal property of all literary, benevolent, charitable, and scientific institutions incorporated by the State; and all the real estate belonging to such institutions, *which is actually occupied by them* or their officers for the purposes for which they were incorporated.

United States Securities and all shares in Massachusetts corporations owned by individuals.

All property belonging to the United States Government.

Imported goods in the hands of the importer while in the original packages.

All property belonging to the Commonwealth, except real estate, of which they may be in possession under a mortgage for conditions broken.

The income of all officers holding a commission from the United States Government.

Household furniture of every person, not exceeding $1,000 in value; and his wearing apparel, and the tools necessary for carrying on his business, under $300.

The income of all persons from a profession, trade, or employment, to the amount of $2,000; all income above that amount being taxable.

The following tables are referred to for statistical information obtained in the assessment of taxes: —

Statistics of Boston, May 1, 1878.

Ward.	Number of Dwelling-houses.	Number of Vacant Houses.	Value of Vacant Houses.	Hotels.	Houses Erecting.	Stores.	Miscellaneous Buildings.	Horses.	Cows.	Family Hotels.	Feet of Land.	Feet of Vacant Land.	Value of Vacant Land.	Feet of Marsh-land and Flats.	Value of Marsh-land and Flats.
1	1,992	74	$119,100	...	5	15	147	173	...	..	22,172,634	15,562,882	$938,400	24,895,985	$225,000
2	1,551	18	51,600	5	3	9	266	250	...	..	[1]6,989,510	1,076,624	383,200	6,010,590	674,100
3	1,384	2	9,700	...	...	1	34	230	3	..	[2]5,981,486	221,781	151,500	1,033,355	224,000
4	1,770	119	217,900	...	...	10	171	400	1	..	8,218,884	5,129,964	1,239,900	3,059,862	189,700
5	1,354	30	94,100	...	1	19	98	387	...	..	[3]4,823,671	56,928	61,600	388,119	61,900
6	1,308	16	55,600	3	...	873	44	238	...	..	4,427,447	62,100	401,800	726,860	287,500
7	909	32	168,700	19	1	418	179	1,156	...	..	3,000,211	20,455	94,700	...	...
8	1,223	38	86,300	2	...	35	58	125	...	..	2,177,580	79,873	83,900	...	...
9	1,449	30	398,000	...	...	...	68	78	...	..	2,568,853	63,140	151,800	...	...
10	961	29	443,100	15	...	674	78	285	...	4	3,796,448	29,068	212,800	...	...
11	1,958	83	1,340,100	8	26	...	61	102	...	11	[4]11,947,870	6,123,279	7,875,300	484,204	158,100
12	1,169	25	213,600	2	...	548	114	246	...	..	5,687,995	266,078	432,600	721,291	391,400
13	1,912	53	93,700	...	3	10	208	81	...	..	10,071,458	605,976	414,300	5,594,422	584,400
14	2,472	115	260,800	2	12	21	237	961	27	..	13,448,209	6,393,412	1,474,200	11,034,937	101,700
15	1,741	23	53,200	...	8	41	110	102	5	..	8,841,106	3,537,463	631,600	9,632,974	354,800
16	1.288	44	283,800	19	2	21	56	119	...	17	2,427,412	468,809	1,144,900	271,330	259,800
17	1,662	44	398,600	11	1	...	87	...	...	10	4,469,504	652,545	863,200	469,244	243,400
18	1,701	52	483,400	13	11	1	74	450	4	16	4,556.684	740,985	969,900	...	...
19	2,161	60	78,200	4	4	255	102	801	...	12	6,525,319	1,110,836	919,900	...	...
20	2,186	140	397,800	...	19	22	132	716	63	7	23,168,356	11,077,378	2,231,800	5,792,430	227,400
21	2,062	83	410,000	4	13	18	157	504	5	3	29.657,916	8,689,049	2,495,600	...	...
22	1,362	58	155,600	1	10	1	133	336	124	..	28,729,428	20,282,436	4,270,700	13,453,702	2,289,500
23	2,396	148	450,900	...	17	65	688	916	357	..	275,470,977	245,594,921	5,303.000	...	...
24	2,598	146	411,000	2	9	8	934	1,125	401	..	166,106,822	135,443,151	5,301,900	28,898,425	105,100
25	865	50	129,300	7	1	9	124	597	204	..	90,200,295	71,475,360	3,165,800	11,833,673	97,000
[1] Islands in the Harbor not included in the above, 23 Dwelling-houses and 3 Hotels											20,890,206	...	...	2,248,500	51,400
[2] Navy Yard, owned by United States of America											3,484,800	...	...	...	...
[3] Lands owned by the Commonwealth of Massachusetts											395,538	3,282	3,300	101,580	10,200
[4] Lands owned by the Commonwealth of Massachusetts											407,784	407,784	819,300	...	...
	41,457	1,512	$6,804,100	120	146	3,074	4,360	10,378	1,194	80	770,644,403	535,175,559	$42,036,900	126,661,483	$6,536,400

Approximate Value of the Dwelling-houses (including Hotels) in Boston, May 1, 1878.

Value.	No. of Houses.	Hotels.
Value less than $1,000	2,584	
" $1,000 and less than $2,000	6,849	1
" 2,000 " " 3,000	7,577	1
" 3,000 " " 4,000	6,073	
" 4,000 " " 5,000	4,286	
" 5,000 " " 6,000	2,891	1
" 6,000 " " 7,000	2,430	2
" 7,000 " " 8,000	1,539	
" 8,000 " " 9,000	1,348	2
" 9,000 " " 10,000	1,088	2
" 10,000 " " 11,000	894	
" 11,000 " " 12,000	533	1
" 12,000 " " 13,000	389	
" 13,000 " " 14,000	372	4
" 14,000 " " 15,009	303	3
" 15,000 " " 16,000	292	2
" 16,000 " " 17,000	204	1
" 17,000 " " 18,000	176	1
" 18,000 " " 19,000	163	3
" 19,000 " " 20,000	136	1
" 20,000 " " 21,000	120	2
" 21,000 " " 22,000	85	3
" 22,000 " " 23,000	93	
" 23,000 " " 24,000	68	1
" 24,000 " " 25,000	64	1
" 25,000 " " 26,000	81	6
" 26,000 " " 27,000	53	3
" 27,000 " " 28,000	57	
" 28,000 " " 29,000	68	2
" 29,000 " " 30,000	30	2
" 30,000 " " 31,000	51	4
" 31,000 " " 32,000	26	1
" 32,000 " " 33,000	30	2
" 33,000 " " 34,000	39	1
" 34,000 " " 35,000	34	
" 35,000 " " 36,000	26	
" 36,000 " " 37,000	33	3
" 37,000 " " 38,000	26	1
" 38,000 " " 39,000	23	
" 39,000 " " 40,000	10	1
" 40,000 " " 41,000	23	7
" 41,000 " " 42,000	11	
" 42,000 " " 43,000	12	1
" 43,000 " " 44,000	10	
" 44 000 " " 45,000	9	
" 45,000 " " 46,000	18	1
" 46,000 " " 47,000	9	
" 47,000 " " 48,000	10	
" 48,000 " " 49,000	9	
" 49,000 " " 50,000	11	
" 50,000 " " 51,000	28	2
" 51,000 " " 52,000	16	
" 52,000 " " 53,000	9	
" 53,000 " " 54,000	5	
" 54,000 " " 55,000	8	1
" 55,000 " " 56,000	13	2
" 56,000 " " 57,000	5	1
" 57,000 " " 58,000	6	1
" 58,000 " " 59,000	9	1
" 59,000 " " 60,000	4	
" 60,000 " " 61,000	6	
" 61,000 " " 62,000	5	1
" 62,000 " " 63,000	2	1
" 63,000 " " 64,000	3	
" 64,000 " " 65,000	1	
" 65,000 " " 66,000	7	
" 66,000 " " 67,000	3	
" 67,000 " " 68,000	3	1
" 69,000 " " 70,000	3	
Carried forward	41,402	78

Approximate Value of the Dwelling-houses (including Hotels) in Boston May 1, 1878. — Continued.

Value.		No. of Houses.	Hotels.
Brought forward		41,402	78
Value, $70,000 and less than	$71,000	5	1
" 71,000 " "	72,000	1	
" 72,000 " "	73,000	3	
" 73,000 " "	74,000	3	
" 75,000 " "	76,000	6	2
	77,000	1	
	78,000	2	
	80,000	2	1
	81,000	7	
	82,000		1
	83,000	2	
	85,000		1
	86,000	2	
	89,000	2	1
	90,000	3	1
	91,000	3	
	94,000	1	
	95,000		1
	96,000	1	
	97,000	1	
	98,000	1	
	99,000	1	
	100,000		1 Family Hotel, 795 Washington Street.
130 Beacon Street	101,000	1	1 Clarendon Hotel, 523 Tremont Street.
27 Commonwealth Avenue . . .	102,000	1	
	105,000		1 Hotel Lafayette, Columbus Avenue.
45 Beacon Street	106,000	1	1 Family Hotel, 1293 Washington Street.
306 Dartmouth Street	108,000	1	1 St. Cloud Hotel, 565 Tremont Street.
N. W. cor. Beacon and Joy Sts. / 47 Beacon Street	109,000	2	
	110,000		1 Hotel Madison, 1100 Washington St.
	116,000		1 Hotel Lagrange, Tremont Street.
	118,000		1 Hotel Huntington, Huntington Ave.
	120,000		1 Young's Hotel, Cornhill Court.
	123,000		1 Continental Block, 1323 Washington St.
	124,000		1 Hotel Agassiz, Exeter Street.
	126,000		1 Quincy House, Brattle Street.
	135,000		1 Sherman House Court Square.
29 Beacon Street	140,000	1	1 Hotel Hamilton, Commonwealth Ave.
30 Beacon Street	143,000	1	
	147,000		2 { Coolidge House, Bowdoin Square. / Carlton House, Hanover Street.
	150,000		2 { Albion Hotel, Tremont Street. / Hotel Cluny Boyston Street.
	160,000		1 St. James Hotel, E. Newton Street.
	163,000		1 Evans House, Tremont Street.
	196,000		1 Hotel Vendome, Dartmouth Street.
	248,000		1 Adams House, Washington Street.
	250,000		2 { Hotel Berkeley, Boylston Street. / Revere House, Bowdoin Square.
	273,000		1 Hotel Pelham, c. Tremont & Boylston.
	291,000		1 Hotel Boylston, cor. Boylston Street.
	293,000		1 Commonwealth Hotel, Washington St.
	306,000		1 United States Hotel, Beach Street.
	310,000		2 { American House, Hanover Street. / Pavilion Hotel, Tremont Street.
	343,000		1 Hotel Brunswick, Boylston Street.
	405,000		1 Tremont House, c. Tremont & Beacon.
	500,000		1 Parker House, School Street.
Totals		41,457	120

VALUATION AND TAXES OF BOSTON, COMPARED WITH OTHER CITIES.

The following tables and statement, prepared by THOMAS HILLS, chairman of the Board of Assessors, exhibit the assessed valuation of the real and personal property of the City of Boston, New York, and other cities, and the rate and amount of tax upon each thousand dollars, from the year 1860 to 1878, inclusive: —

BOSTON.

Population by census of 1860, 177,840. Population by United States census of 1870, including municipalities annexed, 292,499. Population by State census of 1875, 341,919.

Year.	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per $1,000.
1860	$163,891,300	$112,969,700	$276,861,000	$9 30
1861	167,682,100	108,078,000	275,760,100	8 90
1862	163,638,000	112,579,000	276,217,000	10 50
1863	169,624,500	132,882,700	302,507,200	11 50
1864	182,072,300	150,377,600	332,449,900	13 30
1865	201,628,900	170,263,875	371,892,775	15 80
1866	225,767,215	189,595,130	415,362,345	13 00
1867[1]	250,587,700	194,358,400	444,946,100	15 50
1868	287,635,800	205,937,900	493,573,700	12 30
1869[2]	332,051,900	217,459,700	549,511,600	13 70
1870	365,593,100	218,496,300	584,089,400	15 30
1871	395,214,950	217,448,600	612,663,550	13 10
1872	443,283,450	239,440,850	682,724,300	11 70
1873[3]	470,086,200	223,745,200	693,831,400	12 80
1874	554,200,150	244,554,900	798,755,050	15 60
1875	558,941,000	235,020,895	793,961,895	13 70
1876	526,157,900	222,838,310	748,996,210	12 70
1877	481,407,200	205,433,386	686,840,586	13 10
1878	440,375,900	190,070,966	630,446,866	12 80

[1] The city of Roxbury, with a valuation of $18,265,400 real, and $8,286,300 personal, total $26,551,700, united with Boston in 1867, its valuation as a part of Boston taking effect in 1868. The aggregate valuation of Boston and Roxbury in 1867 was $471,497,800.

[2] The town of Dorchester, with a valuation of $12,826,200 real, and $7,489,500 personal, total, $20,315,700, was annexed this year. Its valuation forms a part of the total valuation of Boston for 1870. The united valuation of the two municipalities for 1869 was $569,827,300.

[3] The city of Charlestown and towns of West Roxbury and Brighton were annexed to Boston in 1873, their valuation taking effect as a part of the city in 1874.

Valuation of Charlestown in 1873 was $26,016,100 real, $9,273,582 personal, total, $35,289,682
" " West Roxbury " 16,254,350 " 5,894,250 " " 22,148,600
" " Brighton " 11,964,450 " 2,584,081 " " 14,548,531

The valuation in 1873 of Boston and the municipalities that were annexed to the city in that year was $765,818,213.

Year.	State Tax.	City and County Tax.	Total Tax.	Rate Tax per $1,000.	
				State.	City and County.
1860	$82,245	$2,447,755	$2,530,000	$0 31	$8 99
1861	94,575	2,305,425	2,400,000	35	8 55
1862	[1]567,450	2,287,550	2,855,000	2 09	8 41
1863	756,600	2,643,400	3,400,000	2 56	8 94
1864	756,600	3,523,400	4,280,000	2 35	10 95
1865	1,592,501	4,078,299	5,670,800	4 44	11 36
1866	1,016,490	4,257,994	5,274,484	2 45	10 55
1867	1,694,150	4,962,261	6,656,411	3 94	11 56
1868	723,140	5,161,689	5,884,829	1 51	10 79
1869	903,925	6,375,399	7,279,324	1 71	11 99
1870	933,775	7,703,087	8,636,862	1 65	13 65
1871	933,775	6,856,669	7,790,444	1 57	11 53
1872	736,480	7,023,362	7,759,842	1 11	10 50
1873	828,540	7,809,552	8,638,092	1 23	11 57
1874	802,120	11,243,782	12,045,902	1 04	14 56
1875	802,120	9,721,016	10,523,136	1 04	12 66
1876	742,932	8,527,872	9,270,804	1 02	11 68
1877	619,110	8,135,104	8,754,214	93	12 70
1878	412,740	7,466,410	7,879,150	67	12 13

The principal cities of the United states have each their own system of

SPECIAL ASSESSMENTS.

That of Boston, previous to the enactment of Chapter 174 of the Acts of the year 1866 (generally known as the betterment law), consisted of assessments upon abutters, for the cost of sidewalks for foot passengers upon the public streets, where the owners of estates have failed to construct them;[2] and for three-quarters the expense of construction of new sewers, the city assuming one-quarter the cost. The act of 1866 enables the city to assess upon the owner *one-half the amount* that his estate has been *benefited* by the laying out, widening, or change of grade of any street, after the city shall have first paid all the land and building damages and the full cost of the work. The following table exhibits the character and amount of these special assessments from the year 1860:—

[1] This amount contains $221,252, national direct tax assumed and paid by the State.
[2] Previous to 1872 the whole cost of sidewalks was assessed upon abutting estates, but Chapter 303 of the Acts of that year limits the assessment to one-half of the cost of construction.

Year.	Three-quarters' Cost of Sewers.	[1] Sidewalks.	Betterments.	Total Special Assessments.
1860.....	$9,683	$7,871	.....	$17,554
1861.....	16,420	11,702	.....	28,122
1862.....	10,922	10,743	.....	21,665
1863.....	17,228	9,213	.....	26,441
1864.....	7,158	10,331	.....	17,489
1865.....	5,207	4,028	.....	9,235
1866.....	17,290	7,043	.....	24,333
1867.....	17,917	6,134	$54,206	78,257
1868.....	18,040	19,056	210,289	247,385
1869.....	41,417	15,584	765,258	822,259
1870.....	52,300	29,920	1,330,705	1,412,925
1871.....	59,706	17,608	159,400	236,714
1872.....	63,653	.....	344,357	408,010
1873.....	109,301	40,214	178,592	328,107
1874.....	55,031	77,065	903,333	1,035,429
1875.....	125,921	43,249	886,925	1,056,095
1876.....	96,543	32,512	160,892	289,947
1877.....	35,757	24,512	.....	60,269
1878.....	44,188	16,540	3,547	64,275

NEW YORK.

Population by census of 1860, 805,658. Population by United States census of 1870, 922,531. Population by State census of 1875, 1,046,037.

A table covering the above years, compiled from official reports, shows the valuation, amount, and rate of taxation of the city of New York for the same time: —

Year.	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per $1,000.	
				North 57th St.	South 57th St.
1860.....	$398,533,619	$178,697,037	$577,230,656	$16 66	$17 16
1861.....	406,955,665	174,624,306	581,579,971	19 52	20 02
1862.....	399,556,404	172,416,031	571,972,435	16 82	17 34
				Uniform.	
1863.....	402,187,382	191,967,161	594,154,543	$20 35	
1864.....	410,774,435	223,920,505	634,694,940	21 60	
1865.....	427,360,884	181,423,471	608,784,355	29 90	
1866.....	478,994,934	257,994,974	736,989,908	23 00	
1867.....	555,447,062	276,389,451	831,836,513	26 70	
1868.....	623,236,555	285,199,972	908,436,527	26 60	
1869.....	684,183,918	281,142,696	965,326,614	22 70	
1870.....	742,103,075	305,285,374	1,047,388,449	22 50	
1871.....	769,302,250	306,947,223	1,076,249,473	21 70	
1872.....	797,148,665	306,949,422	1,104,098,087	29 01	
1873.....	836,691,980	292,447,643	1,129,139,623	25 00	
1874.....	[2]881,547,995	272,481,181	1,154,029,176	28 00	
1875.....	883,643,545	217,300,154	1,100,943,699	29 40	
1876.....	892,428,165	218,626,178	1,111,054,343	28 00	
1877.....	895,063,933	206,028,160	1,101,092,093	26 50	
1878.....	900,855,700	197,532,075	1,098,387,775	25 50	

[1] Full cost assessed to 1872. Half cost subsequent to that date.

[2] In January, 1874, the towns of Kingsbridge, Morrisania, and West Farms were annexed to the city of New York. Their real estate valuation of about $9,500,000 was increased by the authorities of New York City to about $23,000,000, in order that their assessments might be based upon the same scale of appraisement as the property on Manhattan Island. This increased valuation was included in the tax of 1874.

It will be observed that for the years preceding 1863 different parts of the city were assessed at different rates; this practice still prevails in other cities of the State of New York.

Year.	State Tax.	City and County Tax.	Total Tax.	Rate Tax per $1,000.	
				State.	City and County.
1860	$1,332,258	$8,426,249	$9,758,507	$2 38	$14 59
1861	2,108,635	9,518,997	11,627,632	3 62	16 36
1862	2,212,930	7,693,341	9,906,271	3 87	13 45
1863	2,540,557	9,551,348	12,091,905	4 27	16 08
1864	2,737,080	10,968,012	13,705,092	4 31	17 29
1865	3,024,000	15,178,837	18,202,837	4 96	24 94
1866	2,902,850	14,047,917	16,950,767	3 94	19 06
1867	3,890,544	18,286,335	22,176,879	4 67	22 03
1868	5,564,427	18,583,466	24,147,893	6 13	20 47
1869	2,672,820	19,240,094	21,912,914	2 72	19 98
1870	2,834,501	20,731,739	23,566,240	2 70	19 80
1871	4,769,354	18,593,173	23,362,527	4 43	17 27
1872	5,745,049	26,291,242	32,036,291	5 20	23 81
1873	6,117,365	22,111,125	28,228,490	5 33	19 67
1874	7,673,482	24,639,335	32,312,817	6 65	21 35
1875	8,012,386	24,355,359	32,367,745	7 27	22 13
1876	7,233,189	23,876,333	31,109,522	6 51	21 49
1877	4,162,884	25,016,056	29,178,940	3 78	22 72
1878	3,911,326	24,097,562	28,008,888	3 56	21 94

The figures given above do not include the "special assessments;" they are not given, as there are no data as yet collected by which their detail and amount can be known.

PHILADELPHIA.

Population by census of 1860, 565,529. Population by census of 1870, 674,022.

The following table, compiled from official documents, exhibits the assessed valuation in the city of Philadelphia, since 1860: —

Year.	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per $1,000.
1860	$153,000,236	$2,697,433	$155,697,669	$20 00
1861	150,326,005	2,713,188	153,039,193	20 00
1862	152,410,065	2,482,889	154,892,954	23 00
1863	152,428,113	2,407,293	154,835,406	23 00
1864	153,668,368	2,756,964	156,425,332	23 00
1865	155,980,917	3,139,011	159,119,928	28 00
1866	159,590,142	3,241,687	162,831,829	40 00
1867	160,350,666	3,737,785	164,088,451	40 00
1868	445,563,321	7,954,169	453,517,490	14 00
1869	456,137,222	7,767,767	463,904,989	18 00
1870	470,851,800	8,188,873	479,040,673	18 00
1871	491,844,096	8,592,786	500,436,882	18 00
1872	502,415,863	8,608,819	511,024,682	20 80
1873	518,234,568	8,930,700	527,165,268	21 50
1874	539,003,602	9,239,933	548,243,535	22 00
1875	565,819,095	9,464,873	575,283,968	21 50
1876	585,408,705	10,004,673	595,413,378	21 50
1877	593,313,532	9,755,000	603,068,532	22 50
1878	577,548,328	9,439,769	586,988,097	21 50
1879	526,539,972	8,069,892	534,609,864	20 50

In consequence of very extensive additions to the buildings and other public works of the city, the assembly of the State authorized, for the years 1872 to 1876 inclusive, a special assessment on each one thousand dollars as a "*Public Building Tax*." The rate of this special tax for 1872 was eighty cents, for 1873 and 1874, one dollar, for 1875, two dollars and one-half, and for 1876, one dollar on the thousand, making, with the rate for general purposes, the amount placed in the table. The rates for 1877 to 1879 inclusive are for the ordinary municipal expenditures of those years; at those dates no special building taxes were levied.

In the assessment of 1868 a system of taxation, different from that heretofore existing, was adopted in this city. An increase of 175 per cent. on the valuation of the real estate as appraised the preceding year would seem to be the result of an assessment approximating to market value. Several classes of personal property, of large amount, (including "moneys at interest," "goods, wares, merchandise, and stock in trade"), which under the law of Massachusetts are included in the valuation of the cities and towns of the Commonwealth, are, under the laws of Pennsylvania, assessed exclusively for the benefit of the State. The personal property assessed on account of the municipality consists of furniture, horses, cattle, and carriages. An enactment of the Legislature of 1868,[1] first taking effect in the levy of 1869, requires a discrimination in the assessment of taxes upon real estate. The suburban portion of this municipality is

[1] The text of the law will be found in full in the report of 1868–69.

assessed upon two-thirds, and the farming land upon one-half of the rate levied upon the built-up portion of the city. The following table shows the operation of this law and the amount of tax raised for the year 1879 : —

Real Estate. $526,539,972	Personal Estate. $8,069,892		Total Valuation. $534,609,864
Real Estate —			
City Rate,	$473,463,707	@ $2 05	$9,706,005 99
Suburban Rate,	34,992,025	@ 1 36⅔	478,224 34
Farm "	18,084,240	@ 1 02½	185,363 46
Total Real Estate,	$526,539,972		
Furniture,	5,515,494	@ 2 05	113,067 63
Horses,	1,824,648	@ 2 05	37,405 28
Cattle,	137,785	@ 2 05	2,824 59
Pleasure Carriages,	591,965	@ 2 05	12,135 28
	$534,609,864		$10,535,026 57

Tax rate per $1,000, $20.50.

Previous to the year 1866 a direct State tax was assessed upon real estate. The following table shows the division of the rate since 1860, and the amount of city tax since 1867, exclusive of special assessments : —

Year.	Rate of Tax per $1,000. State.	Rate of Tax per $1,000. City.	Total.	Year.	Rate of Tax per $1,000. City Rate.	Amount City Tax.
1860.....	$2 50	$17 50	$20 00	1868....	$14 00	$6,167,526
1861.....	2 50	17 50	20 00	1869....	18 00	8,035,697
1862.....	3 00	20 00	23 00	1870....	18 00	8,300,061
1863.....	3 00	20 00	23 00	1871....	18 00	8,689,790
1864.....	3 00	20 00	23 00	1872....	20 80	[1]10,250,233
1865.....	3 00	25 00	28 00	1873....	21 50	[2]10,932,233
1866.....	.....	40 00	40 00	1874....	22 00	[3]11,640,572
1867.....	.....	40 00	40 00	1875....	21 50	[4]11,956,673
				1876....	21 50	[5]12,334,778
				1877....	22 50	[6]13,059,631
				1878....	21 50	[6]12,139,497
				1879....	20 50	[6]10,535,027

CHICAGO.

Population by census of 1860, 109,269. Population by census of 1870, 298,983. Municipal census August 1, 1870, 306,605 ; and of October 1, 1874, 395,408.

[1] The ordinary levy for 1872 amounted to $9,841,413, and the tax-rate of $20 per thousand, but by an act of the Legislature an additional tax, at the rate of 80 cents on the thousand, was authorized for "public buildings." This tax amounted to $408,208.

[2] This amount includes the special building tax of 1873, amounting to $527,165 00

[3] " " " " " " 1874, " 548,244 00

[4] " " " " " " 1875, " 1,438,210 00

[5] " " " " " " 1876, " 595,413 37

[6] No " assessed for " " " 1877 to 1879, inclusive.

The following tables, taken from official reports, show the system of taxation, valuations, and amount of taxes paid in the city of Chicago for the years indicated: —

Year.	Real Estate.	Personal Estate.	Total Valuation.	Taxes.	Rate.
1860...	$31,198,135	$5,855,377	$37,053,512	$373,315	$11 00
1861...	31,315,049	5,037,331	36,352,380	551,024	14 00
1862...	31,687,545	5,552,300	37,239,845	564,038	15 00
1863...	35,143,252	7,479,572	42,622,824	852,456	20 00
1864...	37,148,023	11,584,759	48,732,782	974,656	20 00
1865...	44,064,499	20,644,678	64,709,177	1,294,184	20 00
1866...	66,495,116	19,447,941	85,943,057	1,719,964	20 00
1867...	140,857,040	51,392,604	192,249,644	2,489,245	13 00
1868...	174,505,410	53,939,469	228,444,879	3,300,000	14 00
1869...	211,371,240	54,653,640	266,024,880	3,990,475	15 00
1870...	223,643,600	52,342,950	275,986,550	4,139,798	15 00
1871...	236,898,650	52,847,820	289,746,470	2,897,464	10 00
1872...	239,154,890	45,042,540	284,197,430	4,262,961	15 00
1873...	262,969,820	49,103,175	312,072,995	5,617,314	18 00
1874...	258,549,310	45,155,830	303,705,140	5,466,692	18 00
1875...	253,557,900	[1]38,061,170	[2]291,619,070	5,108,981	29 40
1876...	131,222,460	[1]36,815,718	[3]168,038,178	4,046,806	24 08
1877...	116,082,533	[1]32,317,615	[3]148,400,148	4,013,410	27 40
1878...	104,420,053	[1]27,561,383	[3]131,981,436	3,778,856	28 63

It is claimed that from 1866 to 1875 inclusive the appraisement of real estate has been for the market value. The personal estate liable to taxation under the laws of the State of Illinois is substantially the same as that assessed in Massachusetts.

The city of Chicago is made up of three districts or townships, viz., South, North, and West Chicago, — which, in addition to their proportion of the city taxes, as shown in the above table, are assessed for their proportion of State and county taxes, and for certain local improvements, the city in its corporate capacity not being assessable for these purposes. Railroad property in Chicago is assessed in these several districts. The valuations upon which these assessments are made are reduced by boards of equalization to correspond to

[1] Includes railroads.

[2] The city tax for this year was not extended on this assessment, in consequence of the Court refusing judgment on delinquent real estate for 1874. The city taxes were therefore extended on the State and county assessment, and collected under the provisions of the General Revenue of the State, it being optional with the City Council to either collect under the City Charter or under the General Revenue law. The valuation of 1875 on the State and county basis was,—

Real estate,	$125,468,605 00
Personal estate,	48,295,641 00
Total valuation,	$173,764,246 00

The rate of taxation for city purposes on this valuation was $29.40 per thousand.

[3] State valuation.

asessment values in other parts of the State and county. The tables, which may be found in preceding reports, exhibit the operation of this system.

In addition to the State, county, city, and town taxes, Chicago has a system of special assessments, paid wholly by the real estate benefited by the special improvements, which, for the year ending January 1, 1878, were: —

For wooden pavements,	$46,472 25
" lamp posts,	1,331 60
" miscellaneous improvements,	21,770 65
" private drains,	6,290 75
" water-service pipes,	2,946 50
" sidewalks,	6,333 98
" street openings and widenings,	38,698 80
" alley " " "	654 94
	$124,499 47

The table which follows exhibits the amounts laid as special assessments for the twelve months preceding the first day of April, of the several years preceding 1875, and subsequent to 1876, for the year preceding January first: —

1862	$42,635 49	1871	$2,359,835 89
1863	46,493 67	1872	[1]62,222 25
1864	389,169 31	1873	[2].....
1865	103,576 35	1874	749,460 27
1866	802,574 56	1875	723,254 42
1867	317,200 18	1876	[3]60,585 72
1868	1,354,436 48	1877	1,516,081 07
1869	2,395,683 03	1878	124,499 47
1870	2,836,852 48		

TOTAL TAX OF CHICAGO.

In consequence of the destruction of assessment records in the great fire of October, 1871, it has been impossible to obtain the items of State, county, town, park, and railroad taxes for the city of Chicago for that year. The figures of the preceding year are consequently repeated, in connection

[1] After the great fire in October, 1871, a change in the law for making special assessments greatly reduced their amount. The items omitted were street and alley openings and widenings. In the assessment of 1875 these items again appeared in the list of special taxes, but omitted in 1876; they reappeared in 1877. Since 1875 no levy has been made for gas service pipes, which formed for many years before that date one of the items of special assessment.

[2] No special assessments levied this year.

[3] The fiscal year, which, in 1875 and previous to that date, ended on the first day of April, was in 1876 closed on the first day of January. The special assessments of that year cover a space of nine months only.

with those of the year 1872, in order to show a total tax for a year under the system of assessments in use in that city.

	1870.	1872.
General levy,	$4,139,798 00	$4,262,961 00
State, county, town, park, and railroad taxes,	2,279,682 57	2,196,087 80
Special assessment,	2,836,852 48	62,222 25
	$9,256,333 05	$6,521,271 05

BALTIMORE.

Population of Baltimore by United States census in 1860, 184,520; United States census in 1870, 267,354; Municipal census in 1870, 283,070.[1]

The valuations and assessments of Baltimore are explained in the following extracts from a letter from Hon. Wm. W. Orndorff, Judge of Appeal Tax Court, dated November 6, 1876: —

"Complying with my promise, I beg herewith to enclose you a statement of 'Valuation' (State and City), 'Taxes collected,' and 'Rates of Taxes,' for the period from 1860 to 1875 inclusive; also a statement of the population of Baltimore city in the years 1860 and 1870. Our assessments are made at the full cash value of property, real and personal, and have heretofore been designed to cover a period of ten years. The assessment under which we are now working went into effect in 1868, and will probably be superseded in 1877 by a new one, now making, in pursuance of an Act of the General Assembly. Our basis of taxation is made up and put into the hands of the 'Committee of Ways and Means' of the City Council, on the 1st of March, annually, in order that the rate of taxation for the year may be fixed.

"The city and County of Baltimore have distinct municipal governments; hence we, of the city, have no county tax.

[1] Census, ordered by the Mayor and City Council of Baltimore, immediately after the U. S. census. Estimated population for 1876, in excess of 320,000.

Year.	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per $1,000.
1860	.....	.....	$138,505,765	$11.00
1861	.....	.....	138,199,960	11.90
1862	.....	.....	134,532,804	11.70
1863	.....	.....	135,091,035	11.70
1864	.....	.....	139,417,797	11.50
1865	.....	.....	143,340,022	15.50
1866	.....	.....	144,926,217	15.50
1867	.....	.....	147,078,105	16.00
1868	.....	.....	206,136,348	13.90
1869	.....	.....	203,739,348	17.90
1870	.....	.....	202,756,140	16.92½
1871	.....	.....	210,310,975	16.92½
1872	.....	.....	217,162,979	18.22½
1873	.....	.....	222,498,305	18.22½
1874	.....	.....	228,571,316	20.03+
1875	.....	.....	231,365,863	19.72½
1876	.....	.....	228,816,110	19.72½
1877	$185,092,990	$85,191,456	270,284,446	19.72½
1878	179,894,062	75,423,891	255,317,953	20.72½

Year.	State Tax.	City Tax.	Total Tax.	Rate of Tax per $100.	
	Collected.	Collected.	Collected.	State.	City.
1860	$112,224 06	$1,203,415 75	$1,315,639 81	.10	1.00
1861	109,232 49	1,211,139 09	1,320,371 58	.10	1.09
1862	232,805 99	1,375,224 85	1,608,030 84	.25	.92
1863	297,670 13	1,239,483 57	1,537,153 70	.25	.92
1864	190,096 60	1,325,264 39	1,515,360 99	.15	1.00
1865	300,526 36	1,632,750 23	1,933,276 59	.30	1.25
1866	356,725 87	1,655,509 11	2,012,234 98	.30	1.25
1867	270,428 39	1,839,185 06	2,109,613 45	.20	1.40
1868	266,064 61	2,063,990 56	2,330,055 17	.19	1.20
1869	324,861 95	2,930,360 53	3,255,222 48	.19	1.60
1870	324,824 86	2,912,794 78	3,237,619 64	.19 1-4	1.50
1871	333,784 89	2,582,183 09	2,915,967 98	.19 1-4	1.50
1872	310,973 64	3,141,403 38	3,452,377 02	.19 1-4	1.63
1873	289,637 88	3,185,312 95	3,474,950 83	.19 1-4	1.63
1874	360,160 19	3,827,601 85	4,187,762 04	.20 5-16	1.80
1875	372,843 65	3,941,999 61	4,314,843 26	.17 1-4	1.80
1876	348,855 77	3,905,402 78	4,254,258 55	.17 1-4	1.80
1877[1]	407,188 00	4,649,193 00	5,056,381 00	.17 1-4	1.80
1878	354,576 00	4,099,144 00	4,453,720 00	.17 1-4	1.90

[1] The assessment of 1877 was made under the new act of 1876. The fiscal year 1877 terminated Oct. 31st, and that of 1878 commenced Jan. 1st of that year. The appropriations of Nov. and Dec., 1877, were provided for in the tax levy of 1878.

The preceding statements do not include *Special Assessments;* those "made on account of opening, closing, grading, and paving of streets and alleys are paid by the property holders on said streets, etc., who are adjudged, by the Commissioners for opening streets, to be benefited by said openings or closings."

CINCINNATI.

Population by census of 1860, 161,044. Population by census of 1870, 218,900.

The following table, from the books of the Auditor of Hamilton County, Ohio, exhibits the assessed valuation of the City of Cincinnati: —

Year.	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per $1,000.
1860	$61,620,904	$31,411,812	$93,032,716	$17 45
1861	62,657,365	30,313,411	92,970,776	19 20
1862	63,503,296	29,707,861	93,211,157	17 66
1863	64,441,532	35,932,561	100,374,093	18 20
1864	65,585,774	47,809,574	113,395,348	20 20
1865	67,610,611	63,135,382	130,745,993	22 90
1866	66,454,662	67,218,101	133,672,763	21 60
1867	68,569,040	68,412,285	136,981,325	27 40
1868	69,799,604	61,583,925	131,383,529	28 00
1869	72,243,844	58,471,666	130,715,510	31 90
1870	78,736,482	57,370,754	136,107,236	31 60
1871	123,427,888	56,934,044	180,361,932	22 20
1872	119,621,856	55,462,410	175,084,266	20 10
1873	121,479,280	64,166,460	185,645,740	23 06
1874	123,231,790	58,718,284	181,950,074	23 38
1875	125,976,835	58,521,730	184,498,565	24 82
1876	127,143,900	56,809,066	183,952,966	27 04
1877	128,820,270	50,609,872	179,430,142	29 10
1878	129,043,880	43,830,188	172,874,068	28 54

Under the laws of Ohio real estate has heretofore been valued, for the purpose of taxation, once in ten years, the valuation preceding the last taking effect in 1860. The gain of seventeen millions upon this class of property, during the ten years preceding the valuation of 1870, represents the improvement in old and the value of new buildings. Under this system it would seem that great inequality must exist. Wards or districts where property has not materially advanced since the last valuation, and where consequently, assessments would be most oppressive, must have borne a much greater burden of taxation than districts where, values had largely increased. Personal estate which is assessed upon a system very similar to that of Massachusetts, and

which the citizens are compelled, under a heavy penalty (fifty per cent. added to estimated value), to list under oath, and which is assessed at the same rate per cent. as real property, must, under this system, bear a tax much out of proportion to that levied upon the real estate of a rapidly increasing locality. The preceding table demonstrates that the assessed value of personal estate increased 96.50 per cent. in eight years, while in the same time the assessment of real estate advanced but 13.27 per cent. It was probably with a view to mitigate the effect of such inequalities, without radically changing their system of taxation, that the Legislature enacted, in 1867, that the valuation of 1870 should be for a term of five years only.[1] The valuation of real estate, as found by the assessors of 1870, amounted to $138,947,094, not including the property of four wards which had been annexed to the city subsequently to the valuation of 1869. The real-estate valuation of these wards amounted to some $6,000,000. The real-estate valuation of the city, as made by the assessors of 1870, may be put at $145,000,000.

This valuation of the real estate, as found, was deemed excessive, and an act of the Legislature was obtained, authorizing local boards to reduce it nineteen (19) per cent. The local boards, not completing their work in season for the tax of 1870, the assessment of that year was levied upon the old valuation, to which was added the valuation existing for the four wards recently annexed. The reduced valuation of the real estate of the city upon which the tax of 1871 was levied amounted to $123,427,888, and this amount is placed in the table of valuations for that year, and amounts computed upon this reduced basis for subsequent years, as the *official* if not the *true* valuation of the property.

The table which follows shows the amount of taxes levied in this city since 1860, and the rate of tax per thousand for State, county, and city purposes. The column marked "Delinquencies and Forfeitures" is thus explained: "Each year all delinquencies and forfeitures are placed upon the duplicates for collection (so long as there is a chance of collection), and these amounts enter into and form a part of the grand total levied in each year."[2]

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[1] The act of 1871 is still in force, as the Legislature of 1875 did not enact a law requiring a revaluation at that date.

[2] The statement in relation to delinquencies and forfeitures is that of a former Auditor of Cincinnati, and is corrected by the official of 1876, by striking out the words, "so long as there is a chance of collection," and inserting, "if not paid, sold for tax delinquencies every year, and then not sold for the forfeitures, which are again sold every two years."

Year.	RATE OF TAX.				TAXES LEVIED.				
	City.	County.	State.	Total.	City.	County.	State.	Delinquencies and forfeitures.	Total Levy.
1860	$10 75	$2 75	$3 95	$17 45	$1,098,100	$147,365	$367,479	$53,287	$1,666,231
1861	10 70	3 95	4 55	19 20	1,130,045	193,982	423,017	86,910	1,833,954
1862	9 60	3 41	4 65	17 66	1,056,697	157,619	433,432	62,076	1,709,824
1863	9 05	4 10	5 05	18 20	991,776	328,143	506,889	52,039	1,878,847
1864	12 10	2 80	5 30	20 20	1,557,049	159,542	600,995	22,179	2,339,765
1865	14 40	3 20	5 30	22 90	2,052,712	248,417	692,954	55,917	3,050,000
1866	15 50	2 60	3 50	21 60	2,071,928	347,549	467,855	37,183	2,924,515
1867	21 10	2 80	3 50	27 40	2,890,306	383,547	479,435	33,398	3,786,686
1868	21 80	2 70	3 50	28 00	2,864,161	354,736	459,842	44,317	3,723,056
1869	24 10	4 30	3 50	31 90	3,150,244	562,076	457,504	29,589	4,199,413
1870	23 95	3 65	4 00	31 60	3,259,768	496,791	544,429	61,209	4,362,197
1871	16 85	2 45	2 90	22 20	3,039,098	441,887	523,050	57,924	4,061,959
1872	15 10	2 10	2 90	20 10	2,643,772	367,677	507,744	70,691	3.589,884
1773	18 15	1 41	3 50	23 06	2,682,580	261,761	649,760	67,634	3,661,735
1874	19 20	98	3 20	23 38	2,911,201	178,311	582,240	92,270	3,764,022
1875	19 20	2 52	3 10	24 82	3,542,372	464,936	571,946	90,932	4,670,186
1876	21 93	2 21	2 90	27 04	4,036,617	406,537	533,464	137,121	5,113,739
1877	24 20	2 00	2 90	29 10	4,371,330	358,860	520,565	169,076	5,419,831
1878	23 41	2 23	2 90	28 54	4,046,982	385,509	501,335	168,814	5,102,640

AN ACCOUNT OF THE

REAL AND PERSONAL PROPERTY

OF THE CITY OF BOSTON,

ON THE THIRTIETH DAY OF APRIL, 1879.

[*Exclusive of the means in the hands of the Sinking Fund Commissioners for the redemption of the debt of the city.*]

[The Assessors' valuation, May 1, 1878, of the real and personal property owned by the City of Boston, was exclusive of the Sinking Funds and means on hand, applicable to the redemption of the debt of the city, $40,737,376.25.]

BONDS.

Public Land Bonds and Mortgages in the Collector's Office, April 30, 1879.

Received on the following account: —

Neck lands,	$59,847 00
Albany street,	4,323 82
South Boston lands,	1,645 00
Dorchester District,	582 00
	$66,397 82

Street Improvement and other Bonds and Notes in the Collector's Office, April 30, 1879.

Received on the following accounts: —

Atlantic avenue,	$129,258 00
Suffolk-street District	58,005 07
School-houses, Public Buildings,	32,036 00
City of Charlestown,	20,534 75
Widening Hanover street, No. 2,	8,075 19
Fort-Hill Improvement,	5,409 00
Widening streets,	3,708 00
Church-street District,	3,391 40
Chestnut-Hill Reservoir,	2,702 00
Burnt District,	1,876 00
Swett street,	2,363 50
Public Buildings,	1,128 00
Northampton-street District,	730 00
North street,	500 00
	$269,716 91

Mystic-river Corporation — twenty-seven shares, of two thousand and thirty-eight.

PUBLIC GROUNDS AND CITY SQUARES.

Name.	Locations.	Area.	Remarks.
City Proper.			
Common	Park, Tremont, Boylston, Charles, and Beacon	[1]48¼ acres.	Enclosed by an Iron fence.
Public Garden	Charles, Boylston, Arlington, and Beacon	24¼ "	"
Fort Hill Square	Oliver and High	29,480 sq. ft.	
Franklin Square	Washington, East Brookline, and East Newton	105,205 "	"
Blackstone Square	Washington, West Brookline, West Newton, and Shawmut Avenue	105,100 "	"
Chester Square	Between Tremont St. and Shawmut Avenue	57,860 "	"
Commonwealth Ave.	From Arlington to West Chester Park	429,500 "	"
Union Park	Between Tremont St. and Shawmut Ave.	16,000 "	"
Worcester Square	Between Washington St. and Harrison Ave.	16,000 "	"
Lowell Square	Cambridge and Lynde	5,772 "	"
Square	Columbus Avenue, Eliot, and Pleasant	2,867 "	
Montgomery Square	Tremont, Clarendon, and Montgomery	550 "	"
Pemberton Square	From Tremont Row to Somerset St.	3,390 "	"
South Boston.			
Telegraph Hill	Thomas Park	190,000 "	"
Independence Square	Broadway, Second, M & N	6½ acres.	"
Lincoln Square	Emerson, Fourth and M	9,510 sq. ft.	"
East Boston.			
Maverick Square	Sumner and Maverick	4,398 "	"
Central Square	Meridian and Border	32,310 "	"
Belmont Square	Webster, Sumner, Lamson, and Seaver	30,000 "	"
Putnam Square	Putnam, White, & Trenton	11,628 "	"
Prescott Square	Trenton, Eagle, & Prescott	12,284 "	
Roxbury District.			
Madison Square	Sterling, Marble, Warwick, and Westminster	122,191 "	Enclosed by wooden fence.
Orchard Park	Chadwick, Orchard Park St., and Yeoman	87,489 "	"
Washington Park	Dale and Bainbridge	396,125 "	
Longwood Park	Park and Austin Sts.	21,000 "	
Walnut Park	Between Washington St. and Walnut Avenue	5,736 "	
Lewis Park	Highland and New Sts.	5,600 "	
Bromley Park	From Albert to Bickford	20,975 "	Three enclosures.
Fountain Square	Walnut Ave., from Munroe to Townsend	116,000 "	
Cedar Square	Cedar Street	26,163 "	
Linwood Park	Centre and Linwood	3,625 "	Encl'd by stone curb.
Dorchester Dist.			
Dorchester Square	Meeting House Hill	56,200 "	Soldiers' Monument on this square.
Eaton Square	Church and Bowdoin	13,280 "	
Square	Top of Mt. Bowdoin	16,000 "	

[1] Exclusive of Cemetery, containing one and a quarter acres.

Name.	Locations.	Area.	Remarks.
CHARLESTOWN DIST.			
City Square	Head of Bow, Main, and Chelsea	9,330 sq. ft.	Enclosed by an iron fence.
Sullivan Square . . .	Main, Cambridge, Sever, and Gardner	56,428 "	"
Winthrop Square . .	Winthrop, Common, and Adams	38,450 "	Enclosed by an iron fence. Soldiers' Monument on this square.
Public Ground . . .	Essex and Lyndeboro' Streets	930 "	
WEST ROXBURY DIST.			
Public Ground	Shore of Jamaica Pond . .	31,000 "	
Soldiers' Monument Lot	South and Centre Streets .	5,870 "	
BRIGHTON DISTRICT.			
Public Ground . . .	Pleasant and Franklin Streets	1,900 "	
Jackson Square . . .	Chestnut Hill Ave., Union and Winship Streets .	4,300 "	Enclosed by stone curb.

BACK BAY PARK. — There has been deeded to the city, for a park on the Back Bay, so called, with proposed entrances from Beacon St., Boylston St. extended, Huntington Ave. extended, Parker St. and Brookline Ave., land of the area of 4,303,922 square feet, at a cost of $430,392.20; there has also been expended for filling, surveying, plans, etc., $49,293.12, making total amount expended to April 30, 1879, $479,685.32.

SALABLE LAND.

In charge of the Committee on Public Lands.

NECK LAND. — Exclusive of streets and public squares, viz.: — South-east of Harrison avenue, south of Dover street.

Building lots,	263,313	square feet.
Wharf lots,	93,051	"
Dock lots,	10,464	"
Reserved lots,	32,000	"
Between Harrison avenue and Washington street.		
Building lots,	21,662	"
North-west of Tremont street.		
Building lots,	59,902	"
Total Neck lands,	480,392	"

One lot on Newbury street, containing 2,128 square feet.

A lot bordering on the Providence Railroad, mostly in Boston Highlands, containing about 11,627 square feet.

A lot of land containing about 13,700 square feet, formerly a part of the jail-yard, and was received in exchange for a lot on Fruit street, containing about 15,300 square feet, which has been added to the jail-yard. Now occupied by Sewer and Health Department for storage purposes.

The following lots of land and estates have been taken possession of by the Superintendent, as per orders of the City Council, for breach of condition of sale: —

Three lots on West Castle street, containing 2,049 square feet.

One lot on West Brookline street, containing 1,628 square feet.

Two lots on Albion and Paul streets, containing 1,996 square feet.

One lot on Middlesex street, containing 1,046 square feet.

One lot on Shawmut avenue, corner of Dover street, containing 1,015 square feet.

One lot on Oliver street, containing 492 square feet.

One estate numbered 154 Shawmut avenue, containing 982 square feet of land, with a brick building thereon.

One estate numbered 4 Albion street, containing 992 square feet of land, with a brick building thereon.

One estate numbered 10 Indiana place, containing 848 square feet of land, with a brick building thereon.

Northampton Street District. — On this district, bounded by Washington, Eustis, Mall, Albany, and Northampton streets, there are 183,708 square feet of land, on which are thirty-two houses of wood, and eight model houses of brick, tgoether with three small wooden buildings occupied as stables.

South Boston. — Between Broadway and First streets, and K and O streets, the city owns about 578,434 square feet of upland.

Roxbury District. —

One lot on Tremont and Heath, containing	370,260	square feet.
Wharf-lot on Swett street, "	22,060	"
One lot of land on Swett street, purchased by the city in 1872, for the erection of a Small-pox Hospital, but transferred to this department in 1874, containing	112,070	"
Two lots of land on Greenwood and Highland streets, containing	239,490	"
Total in Roxbury District,	743,880	"

Dorchester District. —

One lot on Dorchester avenue and Gibson street, known as the Gibson School-fund property, containing about	586,427	square feet.
Two lots of marsh land in the town of Quincy, containing about	370,910	"
One wood-lot in the town of Milton, containing about	414,767	"
One lot on Bird street, containing	80,632	"
Three lots on Commercial street, "	109,015	"
One lot on Norfolk street, "	50,222	"
Two lots on Codman street, "	90,120	"
Five lots on Ashmont street, "	57,160	"
One lot on Boston street, "	2,000	"
One lot on Boston street, "	3,000	"
Total in Dorchester District,	1,764,253	"

Charlestown District. — Land and flats in the rear of Harvard Burying Ground, and north-west of Canal street, the bounded lines of which have not at present been defined, but were valued by the City of Charlestown, in 1873, at $50,000.

Three lots of land in the town of Everett, containing 20,700 square feet.

One wharf-lot on Medford street, foot of Elm street, containing 28,840 square feet, and was valued by the City of Charlestown, in 1873, at $25,000.

Brighton District. — A lot of land and buildings known as the Poorhouse Farm, bounded by a lane leading from Lake street, and by land of Malcolm Chandler, containing about 14 acres.

One lot in Newton Centre, bounded by Beacon street, containing about four acres.

West Roxbury District. — Lot of land corner Washington and Grove streets, containing 21,780 square feet.

One lot on Morton street, containing 14,487 square feet.

RESERVED LOT.

One lot of land, situated on Rutland street, west of Tremont street, held as a reserved lot, subject to the order of the City Council, containing 30,600 square feet.

ROXBURY CANAL.

To abate the nuisance existing on Roxbury Canal, the city has taken possession of all the land, wharves, and docks owned by the abutters on the canal, and has proceeded to fill the docks and canal. The total area of the land, wharves, and docks taken, and the canal, is 206,228 square feet.

The city has paid for 131,360 square feet of land and wharves, and 34,405 square feet of dock, at a cost of $213,475.66.

IMPROVED SEWERAGE.

Purchased for pumping-station at Old Harbor Point, Dorchester District, 22½ acres, at a cost of $15,025. On Washington avenue and Hyde street, South Boston, purchased, a lot containing 690 square feet, at a cost of $1,000.

LAND AND HOUSES.

In Charge of the Joint Standing Committee on Streets.

A small wedge of land, corner of North square and North street, remnant of an estate taken in 1859 to widen this street, containing about 480 feet; about 426 feet of this will be required for the widening of North square, leaving only 54 square feet to be sold.

A gore lot running 62 feet on Water street, containing 393 square feet, occupied by tenant at will, at $1,600.

An estate of 1072 feet of land on Washington avenue (now High street), purchased of Thomas Gorman in settlement of damages for the widening aud grading of said avenue, and afterwards sold by the city, and returned by the purchaser through his inability to comply with the terms of sale.

Thirty-two square feet of vacant land conveyed to city in settlement with an abutter, and remaining, after the widening of Washington avenue, upon the estate.

At the corner of Charlestown and Causeway streets, 114 feet of land, being the remaining portion of the "Heath estate," surrendered to the city by Arioch Wentworth, under the widening of Charlestown street.

Two parcels of land on Shirley street, Ward 20, left from an estate purchased from John Haven, after the extension of Clifton street through the same, from Hudson street to Shirley at George street, containing together 7,865 square feet.

On Beach street, at the corner of Harrison avenue, 5,356 feet of the Presbyterian Church estate, left after the widening of Beach street. Surrendered to the city. Five hundred and ninety-one feet more will be required from this estate for street purposes, to widen Harrison avenue.

A piece of land, containing 23,201 square feet, upon Eliot street, Columbus avenue, and Pleasant street, purchased in the negotiation with the Boston and Providence Railroad Corporation, for the extension of Columbus avenue through their land to Park square, and remaining after said extension and the extension of Eliot street to said avenue.

Six hundred and ninety-nine feet left of an estate at the corner of North street and Hanover avenue, surrendered to the city, under the widening of Hanover avenue, by the Home for Aged Women and the Boston Female Asylum.

One hundred feet of land on Shelby street, at the corner of Princeton street, in East Boston, adjoining school-house lot belonging to the city, conveyed with the land required for the laying-out of Shelby street from the East Boston Company.

An estate of 3,000 square feet of land on West Chester park, at its junction with the proposed extension of Boylston street — acquired in settlement of damages occasioned by extension of West Chester park. Part of the property will be required for Boylston street when it is extended.

ISLANDS.

Apple Island, containing 9½ acres, purchased in 1867 for $3,750.

Great Brewster Island, in the town of Hull, containing about 16 acres, purchased in 1848 for $4,000.

See Property in charge of Board of Directors for Public Institutions, and Board of Health.

COCHITUATE WATER WORKS.

Lake Cochituate. — Situated within the limits of the towns of Framingham, Wayland, and Natick, in Middlesex County. The extreme length of the lake, in a direct line, is 3½ miles, and the breadth of the widest part about 1,800 feet, with a water surface of 800 acres. In addition to the supply in the lake, "Dug Pond," containing 44½ acres, and "Dudley Pond," containing 81 acres, are connected with and form important tributaries to it. The whole circuit of the lake, measuring at its verge when within two feet of high-water mark, is about 16 miles, and the city owns an average width of 5 rods around it, which is held free from taxation; also 1¼ acres at the outlet of Dudley Pond. In addition to this, the city owns 23¾ acres in Wayland, 72¼ acres in Natick, and on the line of the aqueduct, not including land appurtenant to the Chestnut Hill and Brookline Reservoirs, nor land occupied by and necessary for the protection of the aqueduct, 27¼ acres in Needham, 5¾ acres in Newton, 1½ acres in Brookline, which is taxable.

Sudbury-river Conduit. — The Sudbury-river Conduit, extending from Farm Pond, in South Framingham, to the Gate House at Chestnut Hill Reservoir, is 83,912 feet in length. A section of conduit, 4,170 feet in length, connects Farm Pond with Dam No. 1 on the Sudbury river. The city owns a width on the line of the conduit varying from 80 to 400 feet. In effecting settlements for the land taken for the conduit and storage basins, the Boston Water Board have in many cases purchased land not actually required for the above purposes.

The whole line of the Water Works, extending from Lake Cochituate, and continuing through a brick aqueduct, iron pipes, and stone tunnel, 14⅛ miles, to a reservoir in Brookline, of about 23 acres of water surface, and 119,583,960 gallons' capacity.

The "Chestnut Hill Reservoir," situated in the Brighton District, of the capacity of 730,000,000 gallons, with a water surface of 123⅓ acres. There are 212¾ acres in this whole property, the line of pipe from Chestnut Hill Reservoir to the main near the Brookline Reservoir; also, the land under which are the pipes, being in amount about six acres and a half.

The "Beacon Hill Reservoir," bounded northerly by Derne street, easterly by Temple street, westerly by Hancock street, and southerly by the yards to the dwelling-house fronting on Mt. Vernon street, is built of the most massive description of stone masonry, and is the most costly distributing reservoir owned by the city. It covers about 37,012 square feet of land, and has a mean horizontal water section of 28,014 square feet, and has a capacity of 2,678,961 gallons. Owing to the connection of the Beacon Hill District with the High-Service Pumping Works at Roxbury District, this reservoir is now used for storage, and is connected with the distributing pipes only in case of fire, or accident to the pumping-mains.

The "South Boston Reservoir," on the east side of Telegraph Hill, South Boston, covers, with its embankments, an area of about 126,000 square feet. It resembles in shape a segment of

an ellipse, and has a water area when at high-water mark of 70,041 square feet, and a capacity of 7,508,246 gallons. This reservoir is now used in the same manner as the Beacon Hill, and for similar reasons.

The "East Boston Reservoir," on Eagle Hill, East Boston, is bounded westerly by Brooks and southerly by White street. The land covered by and appurtenant to it comprises about 216,027 square feet. Its water area, when at high-water mark, is 44,100 square feet, and its capacity, 5,591,816 gallons. This reservoir was not connected with the Cochituate Water Works, but supplied from the Mystic Water Works, from Jan. 1, 1870, until April 21, 1875, and since Dec. 2, 1875.

The "Parker Hill Reservoir," on Parker Hill, Roxbury District, is located on a lot of land, taken under the act of the Legislature authorizing the building of this reservoir, containing 197,614 square feet. It was built specially for the high-service supply, and will hold 7,200,000 gallons above a plane 2½ feet above the bottom of the outflow pipe. The area of the water surface when at high-water mark is 64,033 square feet, and its elevation 219 feet above tide-marsh level. A strip of land 25 feet wide, leading from Fisher avenue, and containing 2,887 square feet, was purchased for a route for the pipes to the reservoir.

The main pipes leading from the receiving reservoirs in Brookline, Brighton District, and Newton, to this city, and the distributing pipes laid in the City Proper, East Boston and South Boston, Roxbury, Dorchester, West Roxbury, and Brighton Districts, aggregate in length 362 miles 3,494 feet, varying in size from 3 inches to 48 inches in diameter.

Pipe Yard and Wharf, Albany street, containing 72,920 feet, upon which there are wooden buildings for storage of pipes, etc. Pipe Yard and Machine Shop, on Federal street, near Summer, with tools and machinery, and other property therein, for the use of the department. This lot contains 9,192 feet, on which is a brick building used as a machine-shop. The original cost of the establishment, including tools and machinery, stables, etc., was about $30,000. In 1870, after the fire, two stories were added to the building, and general repairs made, at a cost of $6,848.50. Building on Elmwood street and place, on a lot of 5,563 square feet, in which are the pumping-engines for supplying water to the highest parts of Roxbury District, Beacon Hill, and South Boston, by means of the stand-pipe erected on Highland Park, formerly known as the "Fort Lot," between Beech Glen and Fort avenue. This lot was placed in charge of the Cochituate Water Board by an order of the City Council of 1870. It contains 114,360 square feet.

The report of the Boston Water Board to the City Council, for the financial year 1878–79, contains an account of the water-pipes and other stock on hand at that date. Also a full statement of the condition of the works.

The cost of construction of these works to the city, up to the 30th April, 1879, is $16,060,673.03, as per statement on page 214.

MYSTIC WATER WORKS.

The upper portion of Mystic lake, which is the source of supply, is situated in the towns of Medford, Arlington, and Winchester, 6½ miles from Charlestown square. It has an area of about 200 acres when flowed to the level authorized by the act to take water, and a storage capacity at that level of 380,000,000 gallons. The area of country forming the drainage-basin is 27.75 square miles. To convey the water of the lake to the citizens the works consist of: dam and overfall; conduit with its appurtenant gate-houses, waste-weir and ventilator; cast-iron mains under Mystic river; engine-house; pumping-engines; force-mains; reservoir with influent and effluent chambers; supply mains and city distribution pipes, hydrants, gates, etc.

The dam is 1,560 feet long, built of earth work and masonry, and its height is 11 feet above high-water mark of Boston Harbor. The conduit is 7,450 feet in length, constructed of hydraulic brick masonry 8 inches thick. It is oviform in shape, 5 feet 8 inches high, and 5 feet wide, interior dimensions. The cast-iron mains, two in number, conveying the water from the pipe-chamber at the end of the conduit to the engine-house, are 487 feet long and 3 feet in diameter.

The engine-house is situated on the southerly bank of and about 200 feet from the Mystic river.

It is a substantial building, 120 feet long and 58 feet wide, constructed of faced brick and freestone, and embraces under one roof, the boiler and engine rooms, repair-shop and pump-well. The lot of land about the engine-house is about 12 acres and upon a portion of it is a dwelling-house for the engineers, and also a stable. Connected with the engine-house is a brick and stone coal-shed, having a capacity of 1,000 tons.

In the engine-house are three of Worthington's Duplex Pumping-Engines, two of 5,000,000 gallons each, and one of 8,000,000 gallons capacity per 24 hours. Eight boilers supply the steam for pumping the water.

The force-mains are of cast-iron, each 30 inches in diameter and 3,277 feet in length. The reservoir is on Walnut Hill, in Medford, near Tufts' College.

Its water surface covers an area of 4½ acres, being nearly a parallelogram in shape, 560 feet by 350 feet.

High-water line is 147 feet above tide-marsh level, and at this grade its capacity is 26,244,415 gallons.

The whole lot of land connected with the reservoir belonging to the city is about 10½ acres.

The whole length of distribution pipes in Charlestown is about 30 miles. The whole length of distribution pipes supplied by the Mystic works is about 170 miles. The city own also a lot of land containing 12,807 square feet, on Medford street, with a substantial brick stable upon it. This land is used for a pipe-yard.

Mystic Sewer. — The Mystic sewer extends from Prospect street in Woburn to Lower Mystic pond in West Medford, a distance of 18,892 feet. The sewer was built to intercept the

objectionable drainage from the tanneries, and discharge it into the lower pond at the head of tide water.

The area of land taken under the act of the Legislature for the construction of the sewer and branch drains was 97,245 square feet. Original cost of the water works, $1,460,000, and, in making up the account, interest on *all* the money used was charged to construction; cost of Mystic sewer to May 1, 1879, $106,218.36, making total cost, $1,566,218.36.

EAST BOSTON FERRIES.

North Ferry. — Buildings, Drops, Slips, Landings, and wharf property.

South Ferry. — Buildings, Drops, Slips, Landings, and wharf property, together with the Sargent wharf property, as per lease assigned by the East Boston Ferry Company.

Steam Ferry-Boats. — "General Grant," "Lincoln," "Revere," "Winthrop," "Daniel Webster," "Ben Franklin."

The payments on account of these ferries, *not including interest*, have been as follows, viz.: —

East Boston Ferry Co., avenues and approaches,	$125,000 00
People's Ferry Co., " " "	125,000 00
Repairs on drops, and small items, previous to purchase of boats and franchise,	65,815 68
Purchase of boats and franchise, 1870,	276,375 00
New boats since, to May 1, 1879,	162,363 51
New drops and landings also since,	111,098 47
All other expenses since,	1,766,975 06
	$2,632,627 72

Repairs of Eastern Avenue Wharf not included, because not used for ferry purposes.

The receipts from all sources, principally tolls, have been	$1,686,823 83

PUBLIC INSTITUTIONS.

The following property is under the charge of the Board of Directors for Public Institutions: —

Deer Island. — Containing about 134 acres of upland, and about 50 acres of flats, on which is the large brick building known as the House of Industry. Also a wooden house occupied as a House of Reformation for girls, a brick school-house for truant boys and a wooden one for pauper girls, a farm-house, brick workshop and receiving-house, laundry, bakery, and engineer's house, piggery, two large barns, and other buildings; steamboat wharf and another landing-place; stone sheds, farming utensils, live stock, merchandise, provisions, tools, etc., required for carrying on the Houses of Industry and Reformation and Almshouses.

Rainsford Island (with the buildings thereon), purchased in 1871 of the Commonwealth, at a cost of $40,000, containing 11 acres. The buildings are occupied by male paupers.

House of Correction and Lunatic Hospital. — These institutions occupy an area of 631,700 feet of upland, to which is appended about 1,310,700 feet of flats, which, with the workshops, out-houses, and other appendages, the furniture, farming and mechanics' tools and utensils, fire engines, provisions, stock on hand for manufacturing and other purposes, horses, and other live stock, belong to the city. There is in the House of Correction workshop a good steam-engine of twenty horse-power and boiler, with shafting, etc., for carrying the machinery of the contractors, and the necessary apparatus for heating the prison workshops and chapel with steam.

New Lunatic Hospital. — Site for a new Lunatic Hospital in the town of Winthrop, containing about 181½ acres, costing $28,108.33. In addition to this amount, $21,164.10 have been expended for plans for the buildings and sundry items, principally taxes on the land paid to the town of Winthrop.

Almshouse, Alford Street, Charlestown District, is situated on a lot containing 104,191 feet, near the Everett line, a short distance from the Malden bridge. The building is of brick, built in 1849; is 100 feet long by 45 feet wide, 3½ stories high, with two wings, 39 feet by 19 feet. There are a large barn and other outbuildings.

Almshouse, Austin Farm (West Roxbury District). — The site purchased by the city for a Home for the Poor, known as the "Austin Farm," contains about 50 acres, and is bounded on the easterly side by Back street, on the southerly side by Morton street, on the westerly side by Canterbury street, and on the northerly side by Austin Terrace, so called. On this estate are a house occupied by female paupers, barn, ice-house, and sheds.

Marcella-street Home. — Building formerly occupied by the City of Roxbury as an almshouse, and since by the City of Boston as a small-pox hospital. Additions and alterations were made in 1876–77, at a cost of $37,282.91, for the accommodation of pauper boys and neglected male children. Contents of lot, 396,448 square feet.

Steamboat "J. Putnam Bradlee." — This boat is 340 tons burthen, 140 feet long, 26 feet 3 inches beam, 45 feet breadth over all, 8 feet 6 inches deep, and was built at Greenpoint, L.I., in 1875. Cost, including outfit, $43,836.19. Used for conveying prisoners, passengers, provisions, etc., to and from the city to the Deer and Rainsford Island Institutions.

PUBLIC BUILDINGS.

Buildings.	*Location.*	*No of feet in lot.*	*Remarks.*
City Hall	School street . . .	25,915	
Public Library	Boylston street . .	23,415	
City Hospital	Harrison avenue .	292,633	Six buildings.
Faneuil Hall and Market under same.	. . . . .	8,460	
Faneuil Hall Market-house and Quincy Hall over same	. . . . .	27,400	
Old State House	State street	4,511	Leased for five years from July 1, 1876, for $16,000 per annum.
Battery Armory	Wareham st. . . .	8,500	
Infantry Armory	Maverick street . .	4,348	
Reception House	North Grove street	. . . . .	
House and Land	Roxbury street . .	4,100	Rents for $300 per annum.
House	Highland street . .	On Almshouse lot.	Occupied by employés of the Internal Health Department.
Central Charity Bureau and Temporary Home	Chardon street. .	19,962	Three buildings.
Wanderers' Home	Hawkins street . .	9,625	Ward Room Ward 7 in this Building.
School Committee . . . . Building and Ward Room, Ward 10 . .	Mason street . . .	6,386	
Old Bath-house	Cabot st., Roxbury District	3,260	
Town Hall	Washington street, Ward 24	17,900	
Eastern-avenue Wharf . . .	Commercial street,	28,135	Leased to Dept. of Public Institutions for $3,000 per annum.
Richardson Estate	Boylston street . .	2,135	Leased at present for $1,200 per annum.
City Hall	City sq., Charlestown District . .	8,246	Branch Public Lib., Municipal Court and Police Station House 15 in this building.
Curtis Hall	South street . . .	49,907	West Roxbury District.
Holton Library	Rockland street, Brighton District	48,105	
Westerly Hall	Centre street, W. R. District, near Highland Station	5,644	Prim. School in this building.
Wilson Hotel Estate	Washington st., Br. District	75,100	Three buildings. Stable occupied by Health and Paving Departments.

COUNTY BUILDINGS.

Buildings.	*Location.*	*No of feet in lot.*	*Remarks.*
Court House	Court square . . .	15,175	
Registry of Deeds and Probate Office	Court square . . .	2,423	Addition rented of the Mass. Historical Society, extending to Tremont street. for fifteen years from Jan. 1, 1873, for $9,000 per annum.
Jail	Charles street. . .	135,900	
Municipal Court-House, Roxbury District	Roxbury street, Roxbury District,	14,390	Also occupied by Surveyor's Department.
Municipal Court, E. Boston.	Old Lyman School-house, Meridian st.	13,616	Branch Public Library and Ward-room, Ward 2, in this building.

SCHOOL-HOUSES.

Name.	*Location.*	*No. feet in lot.*	*When built.*	*No. of rooms.*	*Remarks.*
Adams	Sumner street .	14,100	1856	13 and hall.	Reduced one story, 1877.
Adams street . .	Dorchester Dist.	44,555	1861	2	Moved from Codman st., 1872.
Allston (new) . .	Cambridge st. . Brighton Dist.	19,560	1879	10 "	
Allston (old) . .	No. Harvard st., Brighton Dist.	20,750	. . .	5	
Andrew (new) .	Dorchester st. .	24,889	1878	16 "	
Andrew (old) . .	" .	11,486	1866	12	
Andrews	Genesee street .	5,393	1848	3	
Appleton street .	. . . . .	18,454	1870	10	
Atherton	Columbia street, Dorchester Dist.	25,087	1872	6 "	
Auburn	School street, Brighton Dist.	12,340	. . .	2	Old Engine-house on this lot.
Austin	Paris street . . .	5,360	1849	6	
Avon place . . .	Roxbury Dist. .	10,057	1851	2	
Baker street . . .	West Rox'y Dist.	10,464	. . .	1	
Baldwin	Grant place . .	6,139	1864	6 "	
Bennett	Chestnut Hill av. Brighton Dist.	26,648	1874	7 "	
Bennett (old) . .	Winship pl., Br.	24,259	. . .	3	
Bigelow	Fourth street . .	12,660	1850	14 "	
Bowditch	South street . .	12,006	1862	14 "	Branch of the High School and evening and drawing school in this building.
Bowdoin	Myrtle street . .	4,892	1848	12	
Boylston	Washington st. .	15,073	1845	13 "	Ward-room No. 16 in this building, and an evening school.
Brimmer	Common street .	11,097	1843	14 "	
Bunker Hill Gr. . " " Pr. .	Baldwin street, Chas't'n Dist.	19,660	. . .	14 "	
Bunker-Hill street	CharlestownDist.	2,957	. . .	2	Hose House No. 4 on this lot.
Cabot street . . .	Roxbury Dist. .	4,000	. . .	2	
Canterbury street	W. Roxb'ry Dist.	20,121	. . .	2	
Capen	Sixth street . .	12,354	1871	6	
Central	Brewer st., W.R.	33,518	. . .	6	
Channing	Cove street . . .	7,140	1866	9	
Chapman	Eutaw street . .	20,540	1850	10 "	
Chas. Sumner . .	Ashland st., W.R.	30,000	1877	10 "	
Chauncy place .	CharlestownDist.	7,410	. . .	2	Two school buildings and City stable on this lot.
Cheever	Thacher street .	2,003	1846	3	
Child street . . .	W. R. District .	39,753	. . .	2	
Clinch	F street	13,492	1871	6	
Comins	Tremont street .	28,780	1856	13 "	Remodelled, 1869.
Comins Branch .	Smith street . .	6,952	1849	2	
" "	Francis street .	12,074	1853	6	Rebuilt, 1861. Addition built, 1875.
Common street .	CharlestownDist.	6,980	. . .	6	
Cook	Groton street . .	4,922	1852	6	
Cottage place . .	Roxbury Dist. .	13,500	1859	4	
Cross street . . .	CharlestownDist.	1,708	. . .	2	
Curtis street . . .	W. R. District .	13,733	. . .	2	
Cushman	Parmenter street	. . . .	1867	16	
Deaf-Mutes . . .	Warrenton st. .	3,078	1854	6	
Dean	Wall street . . .	3,649	1853	6	
Dearborn	Dearborn court .	38,636	1852	14 "	Rebuilt, 1870.
Dillaway	Bartlett street .	7,950	1846	6	Rebuilt, 1865.
Drake	C street	10,260	1869	6	
Dudley	Dudley street .	26,339	1874	14 "	
Dwight	Springfield st. .	19,125	1857	14 "	
Dwight Pr. . . .	Rutland street .	7,850	1851	6	
East-st. place . .	East-street place	2,706	1849	4	
Egleston square .	W. R. District .	33,750	1877	2	
Eliot	N. Bennet street	11,077	1838	14 "	Rebuilt, 1860.
Emerson	Prescott street .	39,952	1865	16 "	
Emerson Pr. . .	Poplar street . .	5,924	1861	6	
Eustis street . .	Roxbury Dist. .	13,534	1848	4	Enlarged, 1858.

[1] The number of feet of land upon which this building stands is included in those given to the Hancock.

SCHOOL-HOUSES. — *Continued.*

Name.	*Location.*	*No. feet in lot.*	*When built.*	*No of rooms.*	*Remarks.*
Everett	Camden street .	32,409	1860	14 and hall.	
Everett (old) . .	Sumner street, Dor'ster Dist.	29,300	1855	7	
Everett (new) . .	Sumner street, Dor'ster Dist.	. . . .	1877	10 "	
Everett	Pearl street, Br. Dist.	44,237	. . .	2	
Fifth st.	S. Boston . . .	12,494	1874	8	
Florence	Florence street, W. R.	25,030	. . .	4	
Franklin	Ringgold street .	16,439	1859	14 "	
Franklin place .	Roxbury Dist. .	8,098	1865	4	
Freeman	Charter street .	5,247	1868	6	
Frothingham . .	Prospect st., Ch. Dist.	22,079	1875	16 "	
Gaston	L st., So. Boston	18,450	1872	14 "	
George street . .	Roxbury Dist. .	35.358	1861	6	
Gibson	School st., Dorchester	44,800	1857	6	
Grant	Phillips street .	3,744	1852	4	
Green street . . .	W. R. District .	11,627	. . .	2	
Guild	East street . . .	7,250	1866	12	
Hancock	Richmond street	28,197	1847	14 "	
Harris	Adams st., Dorchester Dist. .	37,150	1861	8 "	
Harvard	Bow street, Ch. . Dist.	16,306	. . .	10 "	
Harvard street .	Charlesto'n Dist.	4,645	. . .	8	
Haverhill street .	Charlesto'n Dist.	5,399	. . .	1	
Hawes	Broadway . . .	14,972	1823	8	
Heath street . . .	Roxbury Dist. .	10,555	1857	2	
High, Girls' . . .	Newton street .	30,520	1870	66 and halls	The number of rooms include those for recitation and apparatus.
High and Latin (new)	Dartmouth and Montgom'y sts. and Warren av.	84,700	. . .	. . . . .	Now being erected.
High and Latin .	Bedford street .	12,980	1844	16 "	Additional story added, 1863.
High	Kenilworth st., Roxb'ry Dist. .	6,667	1861	8	
High	Monument sq., Ch. Dist. . . .	10,247	. . .	10 and hall.	
High	Dorchester ave., Dorch'st'r Dist.	59,340	1870	6 "	
High (old) . . .	Dorchester ave., Dorch'st'r Dist.	34,460	. . .	4	
High	Chestnut-Hill ave. Brighton Dist.	54,448	. . .	5 "	
High	Elm street, W.R. Dist.	32,262	. . .	5	
Hillside	Elm st., W.R. . Dist.	18,613	. . .	6	
Howard avenue .	Mt. Pleasant . .	2,138	1876	2	Land leased by the city.
Ingraham	Sheafe street . .	2,198	1848	3	
Lawrence	B and Third sts.	14,343	1856	14 "	
Lewis	Sherman street .	27,850	1868	12 "	
Lincoln	Broadway . . .	17,560	1859	14 "	
Lowell	Centre street . .	35,241	1874	14 "	
Lyman	Paris street . .	26,200	1870	14 "	Rebuilt, 1872.
Lyman (old) . .	Meridian street .	. . .	1846	. . . . .	See Municipal Court, East Boston.
Mather	Broadway . . .	10,160	1842	10	
Mather	Meeting House Hill	6,059	1872	10 "	Engine Ho. No. 17 and H. & L. Ho. No. 7 on this lot.
Mather (old) . .	Meeting House Hill	. . . .	1856	7	
Mead street . . .	Charlesto'n Dist	6,268	1847	4	
Medford street . .	"	16,780	. . .	2	Two school buildings. City Stables on this lot.
Milldam	Roxbury Dist. .	. . . .	1849	2	On land not owned by the city.
Minot	Walnut st., Dorchester Dist. .	22,790	1856	7	

SCHOOL-HOUSES. — *Continued.*

Name.	*Location.*	*No. feet in lot.*	*When built.*	*No. of rooms.*	*Remarks.*
Moulton street . .	Charlesto'n Dist.	8,130	. . .	4	
Mt. Pleasant ave.	Roxbury Dist. .	9,510	1847	2	
Mt. Vernon . . .	Mt. Vernon st., W. R Dist. .	22,744	. . .	4 and hall.	
Munroe street . .	Roxbury Dist. .	11,910	1854	2	Rebuilt, 1857.
Newbury street .	Newbury st. . .	22,960	1875	8 "	
N. Margin street .	N. Margin street	1,661	1837	2	
Norcross	D street	12,075	1868	12 "	
Oak square . . .	Brighton Dist. .	9,796	. . .	2	
Parkman	Silver street . .	5,306	1848	6	
Phillips	Anderson st. . .	11,190	1862	14 "	
Phillips street . .	Roxbury Dist. .	20,595	1867	8	
Pierpont	Hudson street .	4,216	1850	4	
Polk st. (old) . .	Charlesto'n Dist.	9,600	. . .	2	
Polk st. (new)	Charlesto'n Dist.	. . . .	. . .	6	Now erecting.
Poplar street . .	W. R. District .	7,842	. . .	1	
Pormort	Snelling place .	4,373	1855	6	
Prescott	Elm st., Ch. Dist.	14,232	. . .	14 "	
Prescott Primary	Princeton street	17,400	1874	8	
Quincy	Tyler street . .	12,805	1847	14 "	Burnt, 1859. Rebuilt, 1860.
Quincy street . .	Roxbury Dist. .	23,453	1875	8	
Rice	Dartmouth street	27,125	1869	14 "	Damaged by fire Dec. 20, 1875.
Rice Pr.	Concord street .	10,756	1845	10	Ward-room, Ward 18, in this building.
Roxbury street .	Roxbury Dist. .	14,147	1875	10	
Savage	Harrison ave. .	5,537	1862	4	
Sharp	Anderson street	5,611	1824	6	Ward-room, Ward 9, in this building.
Sherwin	Madison square	32,040	1870	16 "	
Shurtleff	Dorchester st. .	40,610	1869	14 "	
Shurtleff, Pr. . .	Tyler street . .	3,900	1855	6	
Simonds	Broadway . . .	. . . .	1840	3	On Hawes School-house lot.
Skinner	Fayette street .	5,238	1870	6	
Smith	Joy street . . .	1,938	1834	2	
Somerset street .	. . . . .	5,488	1834	8	Formerly the Normal Training School.
Starr King . . .	Tennyson street	11,687	1870	10 "	
Stoughton . . .	River st., Dorchester Dist. .	29,725	1856	8	
Tappan	Lexington street	9,000	1874	8	
Thetford avenue	Dorchester Dist.	29,879	1875	6 "	
Thomas street . .	W. R. District .	10,754	. . .	3	
Thornton street .	Roxbury Dist. .	6,640	1847	2	
Tileston	Norfolk street, Dorch'st'r Dist.	83,640	1868	8 "	
Tuckerman . . .	City Point . . .	11,655	1850	6	Enlarged in 1865.
Union street . . .	Brighton Dist. .	67,280	. . .	2	
Vernon street . .	Roxbury Dist. .	7,675	1849	4	Enlarged in 1861.
Wait	Shawmut ave. .	10,974	1860	8	
Ware	N. Bennet street.	6,439	1862	4	Ward-room, Ward 6, in this building.
Warren	Summer street, Charlest'n Dist.	14,322	. . .	14 "	
Washington street near Forest Hills sta.	W. R. District .	27,450	. . .	2	
Washington street near Glen Road	" .	12,303	. . .	2	
Washington st. .	Germantown W. R. District . .	13,140	. . .	2	
Way street . . .	Way street . . .	2,508	1850	3	
Webb	Porter street . .	7,492	1853	6	
Webster	Webster street .	5,036	1852	6	
"	Webster ave., Br.	19,761	. . .	2	
Wells	Blossom street .	10,770	1868	10 "	Ward-room, Ward 8, in this building.
Weston st. . . .	Roxbury Dist. .	14,916	1878	8	
Winchell	Blossom street .	5,000	1845	5	Remodelled in 1870.
Winthrop	Tremont street .	15,078	1855	14 "	
Winthrop (old) .	Bunker Hill st., Char'st'n Dist.	7,927	. . .	12 "	Armory in building.
Winthrop street .	Roxbury Dist. .	9,775	1857	4	
Yeoman street . .	" .	18,200	1870	12	

In 1875 there was purchased on Dorchester avenue, corner Harbor View street, a lot containing 31,800 square feet.

The school-houses before mentioned occupy about 2,700,000 square feet of land. The valuation of these houses and lands is about $8,000,000.

POLICE DEPARTMENT.

The following property is in charge of the Police Commissioners and kept for the use of the department: —

POLICE STATION-HOUSES.

	Location.	*No. of feet in lot.*	*Remarks.*
No. 1 . . .	Hanover street	3,872	Rebuilt, 1870.
2 . . .	Court square	2,029	
3 . . .	Joy street	6,100	
4 . . .	La Grange street	5,150	
5 . . .	East Dedham street	3,303	
6 . . .	Broadway	2,925	
7 . . .	Meridian street	3,773	
8 . . .	Commercial street	5,192	
9 . . .	Dudley street	6,490	
10 . . .	Pynchon street	6,470	
11 . . .	Adams st., Dorchester Dist.	7,500	Court-room, Surveyor's office, and Branch of Public Library in this building.
Lock-up .	Washington street, Dorchest'r District	1,580	
" .	Walnut street, Neponset . .	3,000	
12 . . .	Fourth, near K street	7,217	
13 . . .	Seaverns avenue	5,241	Municipal Court, W. Roxbury District, in this building.
14 . . .	Washington street, Brighton District	13,431	Old Town Hall, Brighton Dist. Municipal Court in this building.
15 . . .	Cor. Harvard street and City square	. . . .	Old City Hall, Charlestown Dist.
16 . . .	Harbor Master's office on Eastern avenue at South Ferry	. . . .	
	Building on Almshouse Lot, Dorchester Dist.	. . . .	Formerly occupied as a Station-house.

Furniture contained in 16 Police Stations and the City Prison, with 1,278 police clubs, 707 belts, 169 revolvers, 1,054 badges, etc. (For particulars, see the annual report of the Police Commissioners for 1878–79.)

At the Superintendent's office are kept the books, papers, and records of the department, a Rogues' Gallery, containing 1,200 portraits of as many notorious criminals.

The Police steamer "Protector," which is fully equipped for police or fire duty, and is kept constantly in active service. She is manned by officers of the Police Department.

19 horses and equipments.

Telegraphic Apparatus and Telephones, connecting all the stations with the Superintendent's office, at City Hall.

FIRE DEPARTMENT.

The following property is in the charge of the Board of Commissioners of the Fire Department: —

ENGINE-HOUSES.

	Location.	*No. of feet in lot.*	*Remarks.*
No. 1 . . .	Dorchester street	5,698	Addition built, 1874. Municipal Court, S. Boston, armory, and two classes Bigelow School, in this building.
2 . . .	Fourth street	3,101	Remodelled, 1870.
3 . . .	Bristol st. and Harrison ave. .	4,000	H. & L. No. 3 in this building.
4 . . .	Bulfinch street	6,098	Chemical Engine No. 1 and Lancers' Armory in this building.
5 . . .	Marion street, E.B.	1,647	
6 . . .	Wall street	1,372	
7 . . .	East street	1,893	
8 . . .	Salem street	2,568	
9 . . .	Paris street, E.B.	4,000	
10 . . .	River street	1,886	
11 . . .	Sumner street, E.B.	4,010	Remodelled, 1870. Hook & Ladder No. 2 in this building.
12 . . .	Cor. Winslow and Dudley sts.	3,923	
13 . . .	Cabot street	4,305	Remodelled, 1870.
14 . . .	Centre street	5,627	
15 . . .	Dorchester avenue	2,843	
16 . . .	River street, D.D.	12,736	Hook & Lad'r No. 6 in this building.
17 . . .	Meeting-House Hill	. . . .	Old Engine-house on this lot. See Mather School-house.
18 . . .	Harvard street	10,225	
19 . . .	Norfolk street	7,683	
20 . . .	Walnut st., Dorchester Dist.	9,000	
21 . . .	Boston street	9,355	
22 . . .	Dartmouth street	4,463	
23 . . .	Northampton street	3,445	
24 . . .	Cor. Warren and Quincy sts.	4,186	
25 . . .	Fort Hill square	4,175	H'k & Lad'r No. 8 in this building.
26 . . .	Mason street	6,385	Altered from School-house.
27 . . .	Elm street, Charlestown Dist.	2,600	
28 . . .	Centre street, West Roxbury District	10,377	H'k & Lad'r No. 10 in this building.
29 . . .	Chestnut-Hill ave., Brighton District	14,356	H. & Lad'r No. 11 in this building.
	Poplar st., cor. Washington, West Roxbury	14,729	Occupied by Chemical Engine No. 4.
	Washington street between Atherton and Beethoven .	3,848	Occupied by Chemical Engine No. 5.
	Harvard ave., near Cambridge st., Brighton Dist.	6,112	Occupied by Chemical Engine No. 6.
	Mt. Vernon street, West Roxbury District	16,275	Occupied by Chemical Engine No. 7.
	Centre st., near Highland station, West Roxbury Dist. .	1,682	

HOSE-HOUSES.

	Location.	*No. of feet in lot.*	*Remarks.*
No. 2 . . .	Main st., Charlestown Dist. .	1,592	
3 . . .	Winthrop street, "	5,230	Armory in building.
4 . . .	Bunker Hill street, cor. Tufts st., Charlestown Dist. . .	. . . .	See Bunker-Hill st. School-house.
5 . . .	Shawmut avenue	889	
6 . . .	Chelsea street	1,346	
7 . . .	Tremont street	4,350	
8 . . .	North Grove street	3,918	
9 . . .	B street	1,804	
10 . . .	Washington Village	1,610	
12 . . .	Cor. of O and Fourth streets	4,000	Bell-tower erected in 1873.
	Cor. Longwood and Brookline avenues	5,400	Occupied by Chemical Engine No. 3.
	Church street	3,412	Ward-room No. 11 in this b'lding. Chem. Engine No. 2 in this b'lding.

HOOK AND LADDER HOUSES.

	Location.	*No. of feet in lot.*	*Remarks.*
No. 1 . . .	Friend street	1,676	
4 . . .	Eustis street	760	
5 . . .	Fourth street	2,469	
7 . . .	Meeting-House Hill	. . . .	See Mather School-house.
9 . . .	Main street, Charlestown . .	2,430	Hose No. 1 in this building.
	Harrison avenue	3,755	Formerly occupied by H. & L. No. 3. Now used as a repair-shop.
	Dudley street	7,161	Formerly occupied by H. & L. No. 4.

Fuel-house, Salem street, 417 feet of land.

" " Washington street, near Dover, 1,007 feet of land.

Steam Fire Engines. — Twenty-nine, located as follows: nine in city proper; three in East Boston; three in South Boston; five in Roxbury district; six in Dorchester District; and one each in Charlestown, West Roxbury, and Brighton Districts.

Fire Boat. — One, located north side Central wharf.

Horse Hose Carriages. — Thirty, located as follows, viz.: twelve in city proper; two in East Boston; three in South Boston, four in Roxbury District; two in Dorchester District; five in Charlestown District; one in West Roxbury District; and one in Brighton District; seventeen of which are located in engine-houses.

Hook and Ladder Carriages. — Eleven, located as follows, viz.: three in city proper; one in East Boston; one in Roxbury District; one in South Boston; two in Dorchester District; and one each in Charlestown, West Roxbury, and Brighton Districts.

Chemical Engines. — Seven, self-acting, located as follows: two in the city proper; one in Roxbury District; three in West-Roxbury District, and one in Brighton District.

Portable Extinguishers. — Carried on four of the Hook and Ladder Carriages.

Horses. — One hundred and thirty nine.

Fuel Wagons. — One fuel wagon kept at the old Hose-house, on Salem street; one at Engine-house No. 25, Fort Hill square; one at Engine-house No. 11, on Sumner street, East Boston; one at Engine-house No. 13, on Cabot street, Roxbury District; one at Engine-house No. 16, Lower Mills, Dorchester District; one at Engine-house No. 21, Upham's corner, Dorchester District; one at coal depot No. 2, Washington, near Dover street; one at Hook and Ladder House No. 5, South Boston; one at Engine-house No. 19, Mattapan, Dorchester District; one at Engine-house No. 20, Neponset, Dorchester District; one at Engine-house No. 4, Bulfinch street; one at Engine-house No. 23, Northampton street; one at Engine-house No. 18, Harvard street, Dorchester District; one at Engine-house No. 24, Warren street, Roxbury District; one at Engine-house No. 27, Charlestown District; one at Engine-house No. 28, West Roxbury District; one at Engine-house No. 10; and one at Engine-house No. 26, each capable of conveying about

two tons, to be used in case of large fires, when more fuel is needed than is carried on the engines,

Wagons. — Six Engineers', four supply (two in service and two in reserve), one commissioners' buggy.

Pungs. — Thirty-nine; thirty-five for carrying hose, and two for jobbing, and two for Fire-Alarm branch. Engineers' sleighs, five.

Fire Ladders. — Two hundred and eighty-two of different sizes, one Skinner Ladder Truck, with four Ladders. One aerial ladder and seven patent Bangor ladders.

Hose. — About 69,000 feet of leading, and 1,000 feet suction.

Spare Apparatus. — Three Steam Fire Engines, known as Relief A, B, and C, one Small Hose Jumper at Deer Island and 700 feet of rubber and cotton hose; also one Hose Carriage in Engine-house No. 25, with 650 feet of 2½-inch hose, and one at Apparatus Repair Shop, Harrison avenue, with 300 feet hose; one in building owned by O. Nawn on Nawn street, with 400 feet of 2½-inch hose, also one Hand Engine at the house of Hose 7, Tremont street. Four Hose Carriages, known as Relief A, B, C, and D.

Reservoirs. — Two hundred and forty-four, of which thirteen are located at East Boston; eighteen at South Boston; forty-one in Roxbury District; eleven in the Dorchester District; thirty-eight in Charlestown District; twenty-two in West Roxbury District; three in Brighton District, and the balance in the different wards of the city proper. They contain from 15,000 to 55,000 gallons each, and are supplied with the Cochituate and Mystic water, except in West Roxbury and Brighton Districts.

Repair Shop. — In the repair shop, one 15-horse power steam-engine, cylinder, 9 by 31 inches, Putnam Machine Co.; one 20-horse power upright tubular boiler; one 26-inch by 26-inch iron planer, 8-ft. table, 12-ft. bed; one 24-inch swing engine lathe, 10-ft. bed; one 16-inch swing engine lathe, 9½-ft. bed; two 14-inch swing engine lathes, 6-ft. bed; one 13-inch swing hand lathe, 7½-ft. bed; one 13-inch swing hand lathe, 9-ft. bed; one No. 2 upright drill; one Sturtevant Pressure Blower; three blacksmith's forges; one furnace for heating tires, together with numerous smaller tools and appliances, and also tools for repairing hose and harness.

The Engines, Hose, Hats, Axes, Ladders, and all the other apparatus used by the Fire Department, are owned by the city.

Hydrants. — For supplying water in cases of fire, 4,238, viz.: in the city proper, 1,293; in South Boston, 481; in East Boston, 288; in Roxbury District, 778; in Dorchester District, 658; in West Roxbury District, 301; in Brighton District, 202; in Charlestown District, 221; and 16 on Deer Island. The hydrants are located at an average distance of 250 feet from each other.

TELEGRAPHIC FIRE-ALARM.

Magnetic Fire-Alarm Apparatus, the whole cost of which is over $100,000. Working lines of wire, about 250 miles; Signal Boxes in use, 270; Striking Machines, 53; Large Gongs, 53; Small

Gongs, 38; Tappers, 51; Vibrators, 19; Clocks — one electric watch-clock; two repeating three dial clocks for striking signals; Magneto Electric Machine, for striking bells, 1, loaned to Tufts College; Relay Magnets, 15; Ten Pen Register, 1; Office Bells, 17; Telegraph Keys, 16; Dial Instruments, 16; 13 Sounders and Keys, in charge of District Engineers.

Stock and Furniture. — 1 switch board; 1 large galvanometer; 15 small do., for signal batteries; 2 portable rheotropes; 1 chronometer; 1 set telegraphic apparatus in Superintendent's house; 4 sets telegraphic apparatus in assistants' houses; 2 repeating instruments; 1 small switch board; 894 cups, battery in use; 3,700 lbs. sulphate of copper; 3,100 lbs. zinc; 75 battery coppers; 40 lbs. sulphate of zinc; brackets, wire insulators, etc.; office furniture, bedsteads, bedding, and sundry other articles.

BELLS.

Adams School-house, Sumner street, East Boston, steel, 2,995 lbs.

Andrew School-house, Dorchester street, Washington Village, steel, 2,995 lbs.

Boylston Market, corner Washington and Boylston streets, composition, 529 lbs.

Boylston School-house, Washington, near Dover street, composition, 818 lbs.

Bunker Hill School-house, Charlestown, 2,009 lbs.

Castle-street Church, corner Washington and Motte streets, composition, 1,760 lbs.

Chapman School-house, Eutaw street, East Boston, steel, 3,109½ lbs.

Chemical Engine-House No. 4, West Roxbury, weight 400 lbs.

Chemical Engine-House No. 5, West Roxbury.

Chemical Engine-House No. 6, Allston, composition, about 400 lbs.

Chemical Engine-House No. 7, West Roxbury, weight 300 lbs.

City Hall, Charlestown, composition, 3,600 lbs.

Dean School-house, Wall street, composition, 712 lbs.

Engine-House No. 28 Centre street, West Roxbury, composition, weight 4,000 lbs.

Engine-House No. 1, Dorchester street, South Boston, composition, 2,911 lbs.

Engine-House No. 11, Orleans street, East Boston, composition, 817 lbs.

Engine-House No. 12, Dudley street, Boston Highlands, composition, 3,509 lbs.

Engine-House No. 16, Temple street, Dorchester, composition, 4,149 lbs.

Engine-House No. 17, Meeting House Hill, Dorchester, composition, 4,000 lbs.

Engine-House No. 18, Harvard street, Dorchester, composition, 3,184 lbs.

Engine-House No. 19, Mattapan, Dorchester, composition, 2,927 lbs.

Engine-House No. 20, Walnut street, Dorchester, composition, 3,061 lbs.
Engine-House No. 21, Boston street, Dorchester, composition, 3,026 lbs.
Engine-House No. 29, Brighton, steel, 1,535 lbs.
Everett School-house, Northampton street, composition, 1,501 lbs.
Faneuil Hall, steel, 5,816 lbs.
Franklin-place School-house, corner Tremont and Franklin place, Boston Highlands, composition, 2,958 lbs.
Fire Department repair-shop, corner Harrison avenue and Wareham street, steel, 1,000 lbs.
George-street School-house, Boston Highlands, composition, 4,160 lbs.
Hancock School-house, Parmenter street, composition, 4,090 lbs.
Hose House No. 12, South Boston, composition, 800 lbs.
Lawrence School-house, B street, South Boston, steel, 3,400 lbs.
Lewis School-house, Dale street, Boston Highlands, composition, 3,104 lbs.
Lincoln School-house, Broadway, South Boston, composition, 3.110 lbs.
Princeton-street School-house, East Boston, composition, 2,470 lbs.
Quincy School-house, Tyler sreeet, composition, 2.941 lbs.
Rice School-house, Appleton street, composition, 3,042 lbs.
Rubber Factory, Charlestown, composition, 999 lbs.
Saratoga-street M. E. Church, East Boston, steel, 1,968 lbs.
Sharp School-house, Anderson, corner Pinckney street, composition, 900 lbs.
Smith-street School-house, Boston Highlands, composition, 4,083 lbs.
Warren School-house, Charlestown, composition, 3,000 lbs.
Wells School-house, Blossom street, composition, 1,675 lbs.
Winthrop (old) School-house, Charlestown, composition, 3,000 lbs.
Abattoir whistle machine, Brighton.

Public Clocks.

City Proper. — Christ Church, Salem street; Odd Fellows' Hall, Tremont street; Old South Church; Suffolk County Jail; State-street Clock; St. Stephen's Church, Clark street; Tremont M. E. Church; Young Men's Christian Union.

South Boston. — Bigelow School-house; Gaston School-house; Lincoln School-house; Phillips Church; Ticknor School-house.

East Boston. — London-street Church.

Boston Highlands. — Winthrop-street Church; Dudley-street Church; Metropolitan Stables, Tremont street.

Dorchester. — Tileston School.

Charlestown. — City Hall; High School-house.

Brighton. — Bennett School-house.

HEALTH DEPARTMENT.

The following property is in charge of the Superintendent of Health: —

South City Stables, Shop and Sheds. — Situated on Albany street, on the South Bay territory, opposite Newton street. The lot belonged to the city before being used for this purpose, and contains 90,780 feet. The stables and buildings connected therewith are of brick. There are also on the premises five wooden sheds, used for storing wagons, etc. The stable is two stories high, with French roof, and has accommodations for 100 horses. Total original cost, exclusive of land, $79,089.23.

Connected with the stables are blacksmith, wheelwright, and harness-makers' shops, with all the necessary tools, in which the wagons, carts, harnesses, etc., used by the department, are constructed and kept in repair.

Offal Depot. — Erected in 1864 on the wharf fronting on Albany street, opposite Brookline street, on the other side of the dock from that used by the Paving Department. The lot which the building occupies, and the yard attached to the same, contain 32,520 feet, and belonged to the city before being used for this purpose. Total original cost of building, $18,578.89. This building is used for the deposit of house-offal daily collected in the city carts, and which is thence conveyed without the limits of the city proper by purchasers of the same.

West Stable and Sheds, North Gr ve Street. — The stable is a brick building, a story and a half high, 128 feet by 50, located on North Grove street, built in 1860, with suitable out-buildings attached to the same. It has accommodations for 54 horses. The lot contains about 33,600 feet.

Highland Stable, with accommodations for 60 horses on the old Almshouse lot, Highland street, containing 81,082 square feet. A part of this stable and adjoining lot is used by the Paving Department. There is on this lot a brick stable, which cost $89,594.13. On this lot is an offal-shed, erected in 1875, at a cost of $4,160.12.

In 1875 there was a stable erected for 21 horses, on Canal street, Charlestown District, at a cost of $5,083.07. Shed and out-buildings, built 1879. Contents of lot, 11,803 square feet.

The Superintendent of Health has charge of the city stables, horses, carts, wagons, etc., necessary for the business of keeping the streets and places clean, collecting the house offal, collecting the house ashes, dry dirt, etc. The estimated value of the whole property is about $95,217.43.

Prisoners are conveyed to and from the institutions at South Boston, and to the Deer Island steamboat, by vehicles furnished by this department.

The following property is in charge of the Board of Health: —

Fifteen urinals, in different parts of the city, including two retreats for females, one on the Common, facing West-street entrance,

and the other on the Public Garden, — two wooden structures, with slated roofs, appropriately furnished: cost of the one on the Common. $1,870; of the one on the Public Garden, $1,830.

Gallop's Island, containing about 16 acres, was purchased in 1860 for $6,600, used as Quarantine station, on which are a dwelling-house, barn, coal-shed, two hospital buildings, steamboat wharf, and one old building, with the live stock, farming utensils, merchandise, provisions, tools, etc., for carrying on the Quarantine Department.

Small-pox Hospital, Canterbury street, West Roxbury District, built in 1877. Cost of land and buildings, $31,388.78. The contents of lot are 4.182 acres.

Steamboat "Samuel Little." — This boat is about 47 tons burthen, 72 feet in length, 16 feet beam, and 7 feet deep, and was built in Boston in 1872. Cost of boat and furniture, $15,229.26. Employed in quarantine service.

Morgue, North Grove street.

PAVING DEPARTMENT.

The following property is under the charge of the Superintendent of Streets: —

Building and Wharf, on Albany street, opposite Sharon street, adjoining the City Stable. The building is of brick and wood, and covers some 8,000 square feet of land, and is divided into a shed for breaking stone for macadamizing, blacksmith and carpenter's shops, and a tool-room. The total contents of the lot, including wharf and building, are 54,750 square feet. Original cost of the building, $10,940.86.

Buildings and Wharf, on Charles street, corner of Cambridge street. The buildings are two in number, built of wood. One is divided into a blacksmith and carpenter's shops, an office for foreman and wharfinger, with tenement upstairs occupied by the wharfinger; the other building contains a stable, with accommodations for six horses, and a shed for breaking stones for macadamizing, and storage for material. Between the two buildings, at the entrance to the wharf, is a Fairbanks' standard scales. The total contents of the lot, including wharf and buildings, are about 34,214 square feet. Cost of buildings, $14,639.74.

Fort-Hill Wharf, containing 21,054 square feet, placed in charge of the Paving Department, May 18, 1874, to be used for the landing and storage of paving blocks and gravel, until such time as said wharf shall be wanted for the extension of Oliver street. A part of this wharf is occupied by a tenant-at-will, at $1,800 per annum.

South Boston. — Two pieces of land left from an estate on Broadway Extension, of about 17,289 square feet, with buildings.

East Boston. — A water lot on Condor street, 70 feet on said street, running to Commissioners' Line, about 800 feet. Adjoining this, another lot belonging to the Boston Water Works, about 50 feet front on said street, and running down to the Commissioners' Line. The two make a front of 120 feet on Condor

street. The water lot is under charge of the Paving Department.

Lot on Cross street, East Boston, of about 900 square feet, of which 337½ feet will be required for widening.

Ledge Lot, on Washington street, Roxbury District, containing 134,671 square feet. Upon this lot are buildings containing a steam-engine and stone-crusher. Also, a stone powder-house.

Highland-street Stable Lot. — Upon this lot is a large brick stable, erected in 1873–74, and occupied by the Health and Paving Departments. Also a brick building used as a blacksmith's shop, and a shed for the storage of tools, etc. For contents of lot, see Health Department.

Ledge Lot, on Codman street, Dorchester District, containing 299,000 square feet, was purchased in 1870 for the sum of $5,980. Upon this lot is a building containing a steam-engine and stone-crusher; the building cost $1,200, and the engine and stone-crusher, $2,330.

On the Almshouse Lot, Hancock street, Dorchester District, there are two stables, also two sheds and a tool-house, used by this department.

Ledge Lot, on Myrtle street and Bird place, Dorchester District, containing 81,068 square feet. Upon this lot are a blacksmith's shop and a large shed containing a steam-engine and stone-crusher. This lot was purchased by the town of Dorchester, of Stephen Baker, in 1867.

Downer-avenue Lot, Dorchester District, containing 35,300 square feet, purchased by the Paving Department, in 1871, of Nathan and Henry N. Sawyer, for the protection of the Almshouse lot.

West Roxbury District. — On Childs street, a lot of land containing 14,457 feet, upon which are a stable and sheds, erected in 1875 at a cost of $5,000, a blacksmith's shop and tool-house.

Gravel Lots. — On the corner of Forest Hills avenue and Norfolk street, a lot containing 47,798 square feet, purchased by the town of Dorchester, of Benjamin Clapp, in 1860; New street, near Newhall street, Ward 24, containing 31,670 square feet, purchased by the town of Dorchester; New street, near Newhall street, Ward 24, containing 25,402 square feet, purchased by the town of Dorchester; Commercial street, Ward 24, containing 51,374 square feet, purchased by the town of Dorchester; Commercial street, Ward 24, containing 56,317 square feet, purchased by the town of Dorchester; in town of Milton, on Brush Hill road, containing 64,523 square feet, hired by town of Dorchester for nine hundred and ninety-nine years; Morton street, Ward 23, containing about one-third of an acre, purchased by town of West Roxbury, of Michael Cook, in 1870; Moreland street, Ward 23, containing 34,329 square feet, purchased by town of West Roxbury, in 1873, of the "West Roxbury Associates."

Gravel and stones on lots: Hyde Park avenue, Ward 23, purchased by town of West Roxbury, of Andrew J. Peters and Richard Olney, to be removed by May 20, 1881; Moreland street, Ward 23, purchased by town of West Roxbury, of Cyrus Cummings and Charles E. Jackson, to be removed by April 15, 1881.

Ledge Lot on Cambridge street, Ward 25, containing about 102,224 square feet, purchased by town of Brighton. Upon this lot is a shed containing a steam-engine and a stone-crusher. Also gravel lot in rear, containing 58,682 square feet.

Ledge and Gravel Lot rear of Union street, containing about 37,000 square feet, purchased by town of Brighton.

Gravel and stones on lot on Market street, Ward 25, purchased by town of Brighton, of George Sparhawk.

On Rockland street, Ward 25, adjacent to engine-house, a brick building containing a shed and tool-house.

On Medford street, Charlestown District, a lot of land containing 8,040 square feet, upon which is a stable, tool-house, shed, etc.

Gravel Lots in town of Everett, three lots on Summer street, each containing 6,900 square feet, purchased by City of Charlestown. Gravel on lot in Watertown to be removed July 1, 1884.

The Superintendent of Streets, in his Annual Report to the City Council, January, 1879, gives schedules of property belonging to the Paving Department, consisting of 53 horses, 46 carts, 17 wagons, steam-roller, 6 stone-crushers and engines, etc.

BRIDGES.

Buildings belonging to the City of Boston located on bridges, in charge of the Committee on Bridges: —

Broadway. 1 engine-house and office, 1 repair-shop, 1 coal-shed.

Charles-river. 1 dwelling-house, 1 stable and horse-power house, 1 building (leased).

Chelsea. 1 office and work-shop.

Congress-street. 1 engine-house and office, 1 work-shop.

Dover-street. 2 stables and horse-power houses, 1 office and work-shop.

Federal-street. 2 stables and horse-power houses, 1 office, 1 work-shop and store-house.

Malden. 1 office, 1 store-house.

Meridian-street. 1 office, and stable, 1 work-shop.

Mt. Washington avenue. 1 office, 1 work-shop.

Warren. 1 dwelling-house, 1 engine-house, 1 work-shop, 3 buildings (leased).

SEWER DEPARTMENT.

The Superintendent of Sewers has under his charge 185 miles of sewers built by the city and under his control. The department occupies a small lot on North Grove street, and a large one, with water-front, on Albany street, containing 43,000 square feet, for storage of materials, tools, etc., and also owns a lot on Bainbridge and Kingsbury streets, containing 2,640 feet, and a lot near Lamartine street, containing about 32,450 feet, purchased for a new channel for Stony Brook, and a lot containing about 7,600 feet, near Boylston Station, West Roxbury District. Also a number of pieces of land, each 30 feet wide, extending along the valley of Stony Brook, in West Roxbury District, taken by the town for a

new channel. In his Annual Report to the City Council, January, 1879 the Superintendent of Sewers gives a schedule of the tools and other property belonging to this department.

PUBLIC BATH-HOUSES.

The city owns the following bathing-houses, and the schedule shows their situation and for whose use:—

No. 1, West Boston bridge, for Males.
No. 3, Charles-river " " "
No. 4, Warren " " Females.
No. 5, Border street, East Boston, for Males.
No. 6, " " " " " Females.
No. 7, Federal-street bridge, for Males.
No. 8, Mount Washington avenue bridge, for Males.
No. 9, City Point, between Fourth and Fifth streets, for Females.
No. 10, Foot of L street, for Males.
No. 11, Dover-street bridge, " "
No. 12, " " " Females.
No. 13, to be located.
No. 15, Swett street, " Males.
No. 16, Commercial Point, Dorchester District, for Females. (Twelve dressing-rooms on the beach.)
No. 17, Foot of Maverick street, for Males.
No. 18, Chelsea bridge, Charlestown District, for Males.
No. 19, " " " " Females.
No. 20, Malden bridge, for Males and Females, at different hours.

These houses are floating structures, except Nos. 9, 10, and 16; Nos. 9 and 10 are on the beach. Most of them are oblong, with wooden roofs enclosing a water-surface, around which, inside of the structures, are platforms. All the houses have dressing-rooms attached to them. House No. 9 consists of a main building with ells, in which are dressing-rooms; from the ends of these ells to the water are fences, attached to which is a chain with cork buoys, which encloses a square water surface. In the offices of the Superintendents are various articles of furniture, tools, and supplies for making small repairs.

SEALER OF WEIGHTS AND MEASURES.

There are one principal and four deputies annually appointed by the Mayor.

In his charge are various sets of standard weights and measures, etc. See annual report for 1878 for detailed statements of property.

CITY ENGINEER'S OFFICE.

The following articles are in charge of the City Engineer: —

Instruments for surveying and drawing; drawing-papers; drawing boards; hanging maps and pictures; 4,200 loose, and 14 volumes of bound plans; books and various other articles; horse and buggy.

CITY SURVEYOR'S DEPARTMENT.

The following articles are in charge of the City Surveyor: —

Central Office. — Instruments for surveying and drawing; drawing and other paper; books, tools, drawing-boards and desks and drawing-tables. In this department are 12,682 plans, — see annual report for 1878 for list of, — besides which there are 29,975 lithographed plans. Top-buggy, harness, etc.

Dorchester District Branch. — Instruments for surveying and drawing; drawing and other paper, books, tools, drawing-boards, tables, etc. There are 1,518 plans in this department.

West Roxbury District Branch.—Instruments for surveying and drawing; drawing and other paper, books, tools, drawing-boards, tables, and horses.

LAMP DEPARTMENT.

The Superintendent of Lamps has charge of 9,992 gas and 2,077 fluid lamps; posts, brackets, ladders, oil-cans, measures, canisters, 4 horses, 5 wagons, 1 open buggy, 1 top buggy, 1 sleigh, 3 pungs and harnesses. Repair shop on Albany street, built in 1874, the lot comprising 8,000 square feet; cost $4,364.85, exclusive of the land; and repairs, additions, and alterations have since been made, costing $742.57.

PUBLIC SCALES.

One in the South Stable yard, Albany street; one in Haymarket square; one in Central square, East Boston; one corner of Eustis and Mall streets, Roxbury District; one each, corner Centre and La Grange streets, Washington street, corner Centre street and Starr lane, West Roxbury District, and Roslindale.

POUNDS.

One on Albany street; one at Eagle square, East Boston; one on First street, South Boston; one on Almshouse lot, Roxbury District; one on town-house lot, Brighton District; one on South street, Jamaica Plain; one on Almshouse lot, Dorchester District.

FURNITURE.

In the various offices in City Hall, Court Houses, Jail, Registry of Deeds, Probate Office, and all other public buildings; in the Grammar and Primary School-houses owned by the city, and in several rooms hired for school and other purposes.

CITY PHYSICIAN'S OFFICE.

The following articles are in charge of the City Physician, in his office at the Central Charity Bureau: —

Seventeen volumes of medical and other books; one case of surgical and other instruments.

COMMON, ETC.

List of Property in charge of the Superintendent of Common and Squares: —

Soldiers and Sailors' Monument, Monument Hill, Common, one deer-house on Common, one duck-house, one swan-house on Garden; two statues at Chester Park; one fountain each, on Franklin, Blackstone, Chester, Worcester, Independence, Central Maverick, Sullivan, City, and Jackson squares, and Union Park; Brewer Fountain on Common, and frame covering for the same; Ether Monument; statues of Edward Everett, Washington, Charles Sumner, and "Maid of the Mist," with wooden covering for the same, and three fountains on Garden; Hamilton and Gen. Glover, on Commonwealth avenue; Benjamin Franklin, in front of City Hall; Soldiers' Monument, Winthrop square, Charlestown District; Soldiers' Monument, West Roxbury District; Soldiers' Monument, Dorchester; wooden building on deer-park, Common, used as an office. Tools, mowing-machines, settees, etc., a schedule of which is on file in office of the Auditor of Accounts.

Eight deer on Common, one swan, one duck on Garden.

CEMETERIES.

CITY PROPER.

Copp's Hill,	88,800 square feet.
King's Chapel, Tremont street,	19,200 "
Granary, "	81,900 "
Central, Common, "	60,200 "
South, Washington street,	75,000 "

ROXBURY DISTRICT.

Eustis street,	34,700 square feet.
Kearsarge avenue,	54,500 "

SOUTH BOSTON DISTRICT.

Hawes,	16,800 square feet.

EAST BOSTON DISTRICT.

Bennington street,	157,500 square feet.

CHARLESTOWN DISTRICT.

Bunker Hill, between Elm and Polk streets,	48,000 square feet.
Phipps street,	76,740 "

DORCHESTER DISTRICT.

North, Upham's Corner,	135,036 square feet.
South, Milton Lower Mills,	87,120 "

WEST ROXBURY DISTRICT.

Centre street,	39,450 square feet.
Walter street,	39,216 "

BRIGHTON DISTRICT.

Evergreen,	602,230 square feet.
Market street,	18,000 "

Mount Hope Cemetery. — Located in West Roxbury and Dorchester Districts, about 5½ miles from the city proper. Additional land, with dwelling-house and other buildings, on Berry street, bought, 1878, for $4,500, containing two acres, making total contents, 106¾ acres. House occupied by the Superintendent of the Cemetery is owned by the city.

Cedar Grove Cemetery. — Located on Adams street, Ward 24, and contains about 38 acres.

Tombs. — Twenty-five in the South Burial-ground; one in Evergreen Cemetery, Brighton District; one in Phipps' Ground, Charlestown District; one infant tomb in South Burial-ground; two infant tombs in the Copp's Hill Burial-ground; one for adults and one for infants in the Granary Burial-ground; one in the Chapel Burial-ground for infants; one in the Central Burial-ground, for infants; three receiving tombs at East Boston; one receiving tomb in Dorchester District, North; one receiving tomb in Dorchester District, South.

One Funeral Car.

OVERSEERS OF THE POOR.

In charge of the Board of Overseers of the Poor.

Central Charity Bureau Building, located at the corner of Chardon and Hawkins streets, is of brick, with granite trimmings, and is occupied by the Overseers of the Poor, the Paymaster of the Soldiers' Relief, and the following charitable societies: Boston Provident Association, Industrial Aid Society, Boston Sewing Circle, Ladies' Relief Agency, Young Men's Benevolent Society, German Emigrant Aid Society, Boston Police Relief Association, Ladies' Coöperative Visiting Society, The Associated Charities, and the Homœopathic Dispensary. The City Physician also occupies a room in this building.

Temporary Home for the Destitute, located at the corner of Chardon and Bowker streets, is of brick, with granite trimmings. This building and the one above mentioned were erected on a lot the contents of which are 19,962 square feet. The total cost of these buildings, with the land and the boiler-house in the rear, was $210,494.38.

Home for Wayfarers, in the old Mayhew School Building on Hawkins street, lot containing 9,625 square feet.

PUBLIC LIBRARY.

In the Public Library and its branches in East Boston, South Boston, Roxbury, Dorchester, Charlestown, Brighton, Jamaica Plain, and South-End Districts, there are about 360,000 bound volumes, besides manuscripts, pamphlets, statuary, and paintings. The Tosti engravings embrace 600 in frames, 5,100 in bound volumes, and several hundred in portfolios.

SCHOOLS.

In the Public Schools of the city under the charge of the School Committee, 8,522 books, 997 music charts, 130 pianos, 130 piano-stools, 130 piano-covers, 57 sets of philosophical apparatus, 2,723 maps, charts, and globes.

TRUST FUNDS.

OVERSEERS OF THE POOR'S FUND.

Trust Funds in the hands of the Overseers of the Poor, Thomas C. Amory, *Chairman*, Frederic W. Lincoln, *Treasurer*, April 30, 1379.

Pemberton Fund. — This Fund comprises bequests and gifts made to the City of Boston, from 1760 to the present time, from "A. B.," Daniel Oliver, Margaret Blackader, Alice Quick, Annie Wheelwright, Mary Ireland, Benjamin Pemberton, Martha Stevens, Mrs. H. Driscoll, William Breed, Samuel Eliot, John Coffin Jones, Mary Belknap, "A Citizen of Boston," Anonymous, Dr. Harriot K. Hunt, and George Higginson. The most important, however, of the bequests was from Benjamin Pemberton, whose will was proved June 25, 1782; and for that reason his name has been given to the fund. The income of this fund is to be expended, at the discretion of the Overseers, in semi-annual payments to the poor of this city. The amount of this fund, April 30, 1879, was $99,477.26.

Boylston Funds. — These funds were from a bequest by John Boylston, who died in London. His will was proved June 12, 1795. One portion of the bequest is ordered to be paid to "Poor and decayed householders of the Town of Boston," "not under fifty years of age," "persons of good character, and reduced by the act of Providence, not by indolence, extravagance, or other vice." The other portion to be applied to "nurture and instruction of Poor Orphans and Deserted Children of the Town of Boston until fourteen years of age.

The Boylston Relief Fund amounted, April 30, 1879, to $18,333.56.

The Boylston Education Fund amounted, April 30, 1879, to $108,660.66.

Mason Fund — Was a bequest of Jonathan Mason, by will dated July 15, 1798. Interest to be paid annually to the Chaplain of the Almshouse or Workhouse. Interest to be added until one is appointed. The interest is now paid annually towards the salary of the Chaplain of the House of Industry. Amount of Mason Fund, April 30, 1879, $8,409.50.

Dexter Fund — Was a bequest of Samuel Dexter, by will dated May 7, 1811, for supplying firewood or coal to such objects of charity as are not supported in the Almshouse, though sometimes relieved by the Overseers of the Poor. Amount of Dexter Fund, April 30, 1879, $2,676.03.

Jeffries Fund — Was a bequest of David Jeffries, former Town Treasurer. Will dated January, 1786. Income to be ap-

plied to the purchase of tea and coffee, chocolate and sugar, for the refreshment of those persons who, in the Providence of God, are or shall be obliged to seek refuge in the Almshouse, after having lived reputably, but always giving preference to the pious poor. Amount of Jeffries fund, April 30, 1879, $2,530.38.

Lucy Bullman Charity — Consists of an estate on Cambridge and Joy streets, in this city, which came into the possession of the City of Boston in 1872, in accordance with the will of Lucy Bullman, proved at Probate Court, Suffolk County, Jan. 9, 1832; in which it is provided that, upon the death of certain persons therein named, said estate is given to the City of Boston upon condition that the estate never be sold, but the income used for the benefit of the poor.

The facts concerning the will of Lucy Bullman are as follows: —

In December, 1828, Lucy Bullman died, leaving a will in which she bequeathed her estate on Cambridge street, near Belknap (now Joy) street, to three nieces, Sarah and Nancy Haley, and Mary B. DeWolfe. In case they died without heirs, the estate was to go to John W. Haley, a grandnephew of the testatrix; and in case of his death without issue, the property was to go to the City of Boston, for the benefit of the poor. John W. Haley, the grandnephew died about two years after the testatrix, and the last of the nieces died in 1869. The brothers and sisters of John W. Haley then claimed the property, as the terms of the will were that if the nieces died without *heirs* the property was to go elsewhere; but as they were the heirs of the nieces they claimed that the property rightfully belonged to them. The city held that the word "heirs" did not mean in that case heirs in its larger sense, but simply "issue," as spoken of in relation to the grandnephew. The case went to the court, resting upon the construction to be put upon the word "heirs," which the Supreme Court finally decided to mean "issue." The property therefore went to the city. The estate is valued at about $10,200.00. Funds on hand, $8,542.59.

By a vote of the City Council, approved by the Mayor Jan. 4, 1873, this estate was placed in charge of the Overseers of the Poor.

David Sears Charity. — This is a fund contributed by the late David Sears, for the relief of the poor.

The amounts formerly held in the Fifty Associates Charity and the Searstan Charter House have been transferred to this fund.

This fund has been largely increased by an amount received from the Donation Fund, established by Mr. Sears, of which the Fifty Associates were actuaries, and the total amount of "The David Sears Charity," April 30, 1879, was $255,261.87.

Pierce Fuel Fund. — Legacy left to the city of Charlestown, by the late Caleb Pierce, who died September 7, 1860, and which was accepted by the Charlestown City Council, May, 1861. Income to be expended in purchasing fuel for indigent widows, whose husbands had resided in Charlestown at least one year before their decease, said widows still continuing to reside in Charlestown. Amount of fund April 30, 1879, $1,500 invested in City of Boston note, and $45.48 interest on hand.

Holton Protestant Poor Fund. — Legacy left to the town of Brighton by the late James Holton, in 1863, will probated June 9, 1863. Income to be expended in purchasing and distributing provisions among poor and indigent Protestant families in said town of Brighton, on Thanksgiving and other holidays, or just previous to such holidays. Unmarried Protestant females to receive a liberal share. Amount of fund April 30, 1879, $1,425, invested in Town of Brighton bond. Accrued interest, $76.06. Total, $1,501.06.

Holton Protestant Pauper Fund. — Legacy left to the town of Brighton by the late James Holton, for the purpose of furnishing good and plentiful meals to the Protestant paupers of Brighton, on Thanksgiving Day, or other holidays. Amount of fund April 30, 1879, one certificate of indebtedness of Town of Brighton, $1,615.60. Accrued interest, $469.58. Total, $2,085.18.

Stoughton Poor Fund. — Bequest of Lieut. Gov. William Stoughton, who died July 7, 1701. By his will he gave £50 to the relief of the poor of Dorchester, to be improved by the care of the selectmen, and the income to be distributed to the most needy inhabitants. Amount of fund April 30, 1879, $1,000, invested in City of Boston note, in charge of city treasurer. Amount of income in hands of Overseers of the Poor, $158.69.

RECAPITULATION.

Pemberton Fund	$99,477 26
Boylston Education Fund	108,660 66
Boylston Relief Fund	18,333 56
Mason Fund	8,409 50
Dexter Fund	2,676 03
Jeffries Fund	2,530 38
Lucy Bullman Charity, income unexpended	8,542 59
David Sears Charity	255,261 87
Pierce Fuel Fund	1,545 48
Holton Protestant Pauper Fund	2,085 18
" " Poor "	1,501 06
Stoughton Poor Fund	1,158 69
	$510,182 26

CHARLESTOWN POOR'S FUND.

Various bequests made by Richard Russell, May, 1674; Richard Sprague, will dated October 5, 1703; Thomas Call, will dated January, 1772: Richard Devens, 1825; David Goodwin, March, 1826; Thomas Miller, April 2, 1833; Catherine Bradish, September, 1836; Daniel White, 1864; James K. Frothingham, 1864; Jacob Foss, 1865; Simeon A. R. DeWolf, 1865; Reuben Hunt, 1866, for the benefit of the poor of Charlestown. By an act of the Legislature, passed in 1825, the board of trust was composed of the selectmen of Charlestown, and the *two senior deacons from each church*, for the time being, and their successors in said office. By act of annexation the members of the two branches of the City

Council, for the time being, residing in the Charlestown District, together with the senior deacons of the religious societies of Charlestown, now constitute the board of trustees.

Invested as follows: —

City of Boston Bond	$18,000 00
City of Erie, Pa., Municipal Bonds	2,000 00
Town of Hyde Park, Vt., two Bonds . . .	200 00
28 shares Bunker Hill National Bank . . .	2,800 00
City of Muscatine, State of Iowa, Bond . . .	100 00
	$23,100 00

Geo. W. Little, *Treasurer.*

POLICE CHARITABLE FUND.

The City Council passed an ordinance June 17, 1870, to take effect on its passage, providing that "all moneys received by police officers for fees as witnesses, and paid by them into the City Treasury, shall be kept as a separate fund, for a period of five years,[1] and be invested and managed by the Mayor, Treasurer, and Auditor of the city for the time being, who shall be trustees thereof. The income of the said fund shall be applied to the relief of persons who have received an honorable discharge from the police force by reason of sickness, age, or other inability, and who are, in consequence thereof, in necessitous circumstances; and also to the relief of the widows and orphans, in necessitous circumstances, of police officers who have died while in the service of the city. Said trustees may make such rules and regulations for the appropriation and disbursement of the interest of said fund as they may deem expedient; subject, however, to such orders or ordinances as the City Council may from time to time adopt."

By Chapter 244, Section 5, of the Acts of 1878, the Board of Police Commissioners, by the affirmative vote of all the members, with the approval of the Mayor, may retire on a pension, any member of the force who has been disabled while in the actual performance of duty, or who has performed faithful service in the department for not less than fifteen consecutive years, and for the payment of said pensioners are authorized to draw upon the trustees of this fund.

The trustees consist of the Mayor, Frederick O. Prince, the City Treasurer, Charles H. Dennie, and the Auditor of Accounts, Alfred T. Turner; Frederick O. Prince, Chairman, and Alfred T. Turner, Treasurer and Secretary.

Certificates of the City of Boston Six per cent. stock,	$67,750 00
Certificate " " " " " Five " "	10,500 00
	$78,250 00

[1] Extended for a further period of five years from June 17, 1875, by ordinance passed May 28, 1875.

Income — Unexpended April 30, 1879 : —	
Certificates of the City of Boston Six per cent. Stock,	$7,000 00
Deposit in Globe National Bank,	4,440 11
	$11,440 11

All applications for relief in accordance with the terms and conditions as set forth in the foregoing ordinance, to be made in writing, addressed to Alfred T. Turner, Treasurer and Secretary, Auditor's office, City Hall.

POOR WIDOWS' FUND.

This is a donation made by Mrs. Joanna Brooker and others to the Selectmen of Boston, for the time being.

The income from this fund is paid over in equal proportions to the Aldermen of this city, and they distribute the same, at their discretion, for the relief of Poor Widows and Sick People.

One certificate of City of Boston Five per cent. Stock, due 1897–98,	$1,500 00
One certificate of City of Boston Six per cent. Stock, due 1904–05,	1,700 00
	$3,200 00

WOODWORTH CEMETERY FUND.

Flavilla E. Woodworth bequeathed by her will as follows : —

"I give, devise, and bequeath to the inhabitants of the town of Brighton, in their corporate capacity, and as a corporate body, duly established by law, in the County of Middlesex, and Commonwealth of Massachusetts, the sum of one hundred dollars, to be invested by said town, and the income thereof to be applied by the Cemetery Committee of said town, or the persons having charge of the Evergreen Cemetery, in said Brighton, for the time being, in keeping the lot now owned by me, in said Cemetery, in a neat and orderly condition, and particularly in taking care of the flower-beds on the front of the said lot in a suitable manner."

One certificate of indebtedness of the town of Brighton,	$100 00

FRANKLIN FUND.

This is a fund for the encouragement of young mechanics. Dr. Benjamin Franklin, in his will, gave the inhabitants of Boston, in 1791, £1,000 sterling, which he directed to be loaned in sums of not more than £60 or less than £15, to one applicant, at 5 per cent. interest; to be repaid in annual instalments of 10 per cent. each. These loans are restricted to "Young Married Artificers,

under the age of twenty-five, who have faithfully served an apprenticeship in Boston, so as to obtain a certificate of good moral character from at least two respectable citizens, who are willing to become their sureties in a bond for the repayment of the money."

Dr. Franklin calculated (not anticipating any losses) that the one thousand pounds would increase, in the course of one hundred years, to one hundred and thirty-one thousand pounds ($582,000); and of this amount he would have the managers lay out £100,000 in public works; and the remaining £31,000 he would have continue on interest for another term of one hundred years, at the end of which time he calculated that the fund would be $4,610,000; of which $1,610,000 was to be at the disposition of the inhabitants of the town of Boston, and the balance to the Government of the State.

The Trustees under the Will are the Selectmen (now Board of Aldermen), united with the ministers of the oldest Episcopalian, Congregational, and Presbyterian Churches in the Town of Boston. The first loan was made May, 1791.

The Treasurer of the Fund, Samuel F. McCleary, in his annual report to the trustees, makes the statement of the condition, Feb. 1, 1879, viz.: —

Amount of Fund, Feb. 1, 1878,	$229,726 40
Interest accrued during the year,	9,762 85
Amount of Fund, Feb. 1, 1879,	$239,489 25

This amount consists of: —

Deposit in Massachusetts Hospital Life Insurance Company,	$237,400 23
Deposit in Suffolk Savings Bank,	127 69
" " Provident Institution for Savings,	15 65
Value of eleven bonds, for loans,	1,945 00
Cash,	68
	$239,489 25

Treasurer of the Fund, Samuel F. McCleary, City Clerk, Office, City Hall.

SCHOOL TRUST FUNDS.

Charlestown School Trust Funds. — The Legislature of Massachusetts, on the 27th of March, 1793, passed an Act to incorporate Richard Devens, Nath'l Gorham, Josiah Bartlett, Aaron Putnam, Joseph Hurd, Nath'l Hawkins, Seth Wyman, and their successors, Trustees of the Charlestown Free School. On the 18th of April the same year, it was "Voted that the Town Treasurer deliver to Aaron Putnam, Esq., Treasurer for the Trustees of the Charlestown Free Schools, all the money, bonds, notes of hand, etc. (being the property of said free schools), that now are, or may come into his, the Town Treasurer's, hands.

"By the preamble of the act creating the corporation, the object appears to have been a more convenient administration of certain real and personal property that had been bequeathed to the town for the use of the public schools, and prevent it from being indiscriminately mixed with other property or funds of the town, and so lost to the specific use for which it was given."

The charter of the City of Charlestown, after prescribing the manner of electing the School Committee, provides that the persons thus chosen shall have "all the powers and privileges, and be subject to all the liabilities set forth" in the Act to incorporate certain persons by the name of the Trustees of Charlestown Free Schools; the act of annexation to Boston provided for the continuance of this corporation, in the members of the School Committee of the City of Boston from the Charlestown District.

By an Act approved March 13, 1877, the School Committee were incorporated and authorized to receive the Charlestown School Trust Fund, to "manage said Fund and disburse the income thereof within the limits of the former City of Charlestown, according to the tenor of the instruments creating said trust."

The following is a statement of the funds, Jan, 1, 1879, from the Treasurer, Abram E. Cutter: —

City of Boston Six per cent. Bond,	$5,000 00
Deposited in Charlestown Five Cents Savings Bank and Warren Institution for Savings,	1,729 61
Cash unexpended, on hand,	548 91
	$7,278 52

Comins School Library Fund. — Donation of Linus B. Comins, the interest of which is to be expended upon the Library of the "Comins Grammar School for Girls," and to be held in trust by the Chairman of the School Committee, the Mayor of the City, and the President of the Common Council, who are constituted, *ex officiis*, Trustees of the Fund.

One certificate of City of Boston Five per cent. Stock, $500 00

Devens Infant School Fund. — Extract from the will of David Devens, who died August 30, 1855: "To the inhabitants of said town of Charlestown, I give and bequeath the sum of one thousand dollars, to be invested in such manner as they shall direct or vote, and the income thereof to be applied in the discretion of said inhabitants, or by such officer of said town as they shall authorize, for the benefit of the Infant Schools in that town, and of the children who shall attend them." Bequest accepted by the city, November 10, 1856.

One Mystic Water Bond, due April 1, 1885, payable to the Mayor of the city and his successors, as trustee of said legacy, $1,000 00

Franklin School Medal Fund. — This is a legacy by Benjamin Franklin, in 1791, the interest on which, since 1792, has been invested in silver medals, which are now distributed at the annual

examination, among the most deserving boys in the English High and Latin Schools.

One certificate of City of Boston Five per cent. Stock, $1,000 00

Gibson School Fund. — This is the bequest of Christopher Gibson for school purposes. He applied for freemanship in the town of Dorchester, October, 1630, and was an inhabitant of that town as late as 1646, but removed to Boston previous to 1650, in which year he assisted in forming the Old North Society. He provided by will, about 1674, "that if anything of his estate should remain undisposed of after the payment of his legacies therein bequeathed and of his just debts, such remainder of his estate should be left to the discretion of his executors to purchase some estate for the promoting of learning in the town of Dorchester." There remained in the hands of the executors, after complying with the terms of the will, £104, with which sum the surviving executor, Daniel Preston, purchased twenty-six acres of land at Smelt Brook, and deeded the same, on the sixth day of February, 1693, "to Enoch Wiswell, Samuel Robinson, John Tolman, James Bird, and Increase Sumner, as Trustees aforesaid for the time being, and to their successors and assigns forever, in the same place, trust, and office, to and for the only sole use and purpose, benefit, and behoof of the schools of learning in the town of Dorchester, and to and for no other use, intent, or purpose whatsoever, absolutely without any manner or condition, redemption, or revocation in any wise." Sales of this land have been made from time to time, and the part still held consists of 586,427 square feet.

City of Boston Six per cent. Bonds,	$7,000 00
" " Five " "	6,000 00
Sarah Hills, mortgage note, possession taken,	1,000 00
D. A. Craig, do.,	600 00
Daniel Bradley, do.,	400 00
Darius Eddy, balance of Bond,	404 00
C. A. Shepard, do.,	303 00
Deposit in Franklin Savings-Bank,	1,539 48
" with Kidder, Peabody & Co.,	329 31
	$17,575 79
Cash on hand, income,	$207 72

The income of this fund is appropriated for the supply of Library Books and such apparatus for the schools which are now or shall be embraced in the territory annexed as "Dorchester," which are not supplied by the city, upon order of the School Committee, and apportioned to each school as said School Committee shall decide.

Latin School Prize Fund. — This is a donation from a number of gentlemen of Boston, in the year 1819, the interest of which is invested in prizes, which are annually distributed among the most deserving scholars in the Public Latin School.

One certificate of City of Boston Six per cent. Stock, $1,050 00

Lawrence High School Fund. — This is a donation made by the late Abbott Lawrence, of Boston, in the year 1844, the interest of which is payable annually to the Sub-Committee of the English High School, for the time being; and is by them distributed in prizes for the best performances in various branches of literature and science in that institution; and in such other rewards to the scholars in that school as the committee shall recommend.

One certificate of City of Boston Six per cent. Stock, $2,000 00

Lawrence Latin School Fund. — This is a donation made by the late Abbott Lawrence, in the year 1845, the interest on which is payable annually to the "Chairman of the Sub-Committee of the Public Latin School, for the time being," and is distributed in Prizes for the general encouragement of the scholars in such a way as the Sub-Committee of that school shall consider advisable.

One certificate of City of Boston Six per cent. Stock, $2,000 00

Norcross School Library Fund. — Donation of Otis Norcross. The income from this fund is to be paid to the master of the "Norcross School," to be expended in books for a library for the first class of said school.

One certificate of City of Boston Five per cent. Stock, $500 00

Smith Fund. — This was a legacy of Abiel Smith, of Boston, who died in 1817, to the Selectmen of the Town of Boston, for the time being.

The income from this fund is appropriated towards the expense of "the Free Instruction of Colored Children, in Reading, Writing, and Arithmetic."

One certificate of the City of Boston Five per cent. Stock, payable in the year 1880, for	$4,000 00
Eleven shares Suffolk National Bank, Boston, par value,	1,100 00
Fifteen shares in the Boston & Providence Railroad Corporation, par value,	1,500 00
Four shares Continental National Bank, par value,	400 00
Two United States 5–20 Bonds, called,	200 00
	$7,200 00

Stoughton School Fund. — This is a bequest of Gov. William Stoughton, who died at Dorchester, July 7, 1701, and the following extract from his will furnishes the purposes for which it was made: "Unto the Schools of Dorchester I give the sum of one hundred and fifty pounds, to be secured and settled under improvement for a yearly income towards the advancement of the salary of the schoolmaster, wherein my will is, that if within the space of ten years next following the date of this my last will, the town of Dorchester shall not have provided and settled such a salary of their own proper gift as shall make up the present salary, already settled to be and continued to the full value of £40 a year; in that case, I say, my will is, that until they shall have provided and settled a salary of that value of £40 a year, the whole improvement of this, my gift, shall yearly be paid to the steward of Har-

vard College in Cambridge; and at the discretion of the President and Fellows thereof, be given toward the encouragement of some well-deserving student there, coming from and belonging to the town of Milton, if any such there be, otherwise to some other that may deserve it."

The terms of this bequest were complied with by the authorities of the town of Dorchester. This fund was received from the Treasurer of the town of Dorchester, by the terms of the Act of Annexation of said town to Boston, and stands as follows: —

16 shares State National Bank,	$1,600 00
9 " Tremont National Bank,	900 00
4 " Blue Hill National Bank,	400 00
6 " Boston & Albany Railroad,	600 00
Deposit Suffolk Savings-Bank,	440 00
United States Four per cent. bonds,	200 00
	$4,140 00

The income of the fund is paid into the City Treasury, and credited annually to the appropriation for salaries of school instructors.

Webb Franklin School Fund. — This is a legacy, made in the year 1828 by Rufus Webb, who was for a great many years a Writing-master in one of our public schools.

The income from this fund is applied to the purchase of books, etc., for the use of indigent scholars in the Writing Department of the Franklin School.

One certificate of City of Boston Six per cent. Stock, $1,000 00

RECAPITULATION OF SCHOOL TRUST FUNDS.

Charlestown School Trust Fund, including income unexpended,	$7,278 52
Comins School Library Fund,	500 00
Devens Infant School Fund,	1,000 00
Franklin School Medal Fund,	1,000 00
Gibson School Fund,	17,575 79
Gibson School Fund, income unexpended,	207 72
Latin School Prize Fund,	1,050 00
Lawrence High School Fund,	2,000 00
Lawrence Latin School Fund,	2,000 00
Norcross School Library Fund,	500 00
Smith Fund,	7,200 00
Stoughton School Fund,	4,140 00
Webb Franklin School Fund,	1,000 00
	$45,452 03

PUBLIC LIBRARY FUNDS.

Bigelow Fund. — This is a donation made by the late John P. Bigelow, in August, 1850, when Mayor of the city.

The income from this fund is to be appropriated to the purchase of books for the increase of the library.

One certificate of City of Boston Six per cent. Stock, for $1000 00

Payable to the Chairman of the Committee on the Public Library for the time being.

Bates Fund. — This is a donation made by the late Joshua Bates, of London, in March, 1853.

One certificate of City of Boston Six per cent. Stock, for $50,000 00

"The income only of this fund is to be, each and every year, expended in the purchase of such books of permanent value and authority as may be found most needful and most useful." Payable to the Mayor of the city for the time being.

Phillips Fund. — This is a donation made by the late Jonathan Phillips, of Boston, in April, 1853.

One certificate of City of Boston Six per cent. Stock, for $10,000 00

The interest on this fund is to be used exclusively for the purchase of books for the said Library.

Also a bequest by the same gentleman, in his will, dated 28th September, 1849.

One certificate of City of Boston Six per cent. Stock, for $20,000 00

The interest on which is to be annually devoted to the maintenance of a Free Public Library.

Both of these items are payable to the Mayor of the city for the time being.

Mr. Phillips died on the 29th of July, 1860, at the age of 82, and the latter sum was realized by the city in April, 1861.

Lawrence Fund. — This is the bequest of the late Abbott Lawrence, of Boston.

One certificate of City of Boston Six per cent. Stock, for $10,000 00

The interest on this fund is to be exclusively appropriated for the purchase of books for the said library, having a permanent value.

Pierce Fund. — This is a donation made by Henry L. Pierce, Mayor of the city, Nov. 29, 1873, and accepted by the City Council, Dec. 27, 1873. Mr. Pierce, in his letter to the Trustees of the library, says: —

"Desiring to indicate my interest in the continued progress of our library, I ask leave to contribute to its funds the sum of five thousand dollars. It is my wish that this sum shall be used by the trustees for the purchase of books of a permanent value for the Bates Hall collection, but it is immaterial to me whether it be funded, and the interest of the same annually expended, or whether it be applied either now, or at some future time, to the acquisition of some special collection, either of works relating to the history of this continent, or of science, or of art. In this way I hope to leave both principal and interest entirely at the disposal of the trustees, to be employed in such manner as may in their judgment most advance the value of our great library."

One certificate of City of Boston Six per cent. Stock, $5,000 00

Townsend Fund. — This is a donation from William Minot and William Minot, Jr., executors of the will of Mary P. Townsend, of Boston, at whose disposal she left a certain portion

of her estate in trust, for such charitable and public institutions as they might think meritorious. Said executors accordingly selected the Public Library of the City of Boston as one of such institutions, and attached the following conditions to the legacy: "The income only shall in each and every year be expended in the purchase of books for the use of the library; each of which books shall have been published in some one edition at least five years at the time it may be so purchased."

One certificate of City of Boston Five per cent. Stock, for $4,000.00

TICKNOR BEQUEST. — By the will of the late GEORGE TICKNOR, of Boston, he gives to the City of Boston, on the death of his wife, all his books and manuscripts in the Spanish and Portuguese languages, about four thousand volumes, and also the sum of four thousand dollars. After the receipt of said sum, the city is required to spend not less than one thousand dollars in every five years, during the twenty-five years next succeeding (*i. e.*, the income of four thousand dollars, at the rate of five per cent. per annum), in the purchase of books in the Spanish and Portuguese languages and literature. At the end of twenty-five years the income of the said sum is to be expended annually in the purchase of books of permanent value, either in the Spanish and Portuguese languages, or in such other languages as may be deemed expedient by those having charge of the library. The books bequeathed or purchased are always to be freely accessible for reference or study, but are not to be loaned for use outside of the library building. If these bequests are not accepted by the city, and the trusts and conditions faithfully executed, the books, manuscripts, and money are to be given to the President and Fellows of Harvard College.

In order that the city might receive the immediate benefit of this contribution, Anna Ticknor, widow of the donor, relinquished her right to retain, during her life, the books and manuscripts, and placed them under the control of the city, the City Council having previously accepted the bequests in accordance with the terms and conditions of said will, and the Trustees of the Public Library received said bequests in behalf of the city, and made suitable arrangement for the care and custody of the books and manuscripts.

One certificate of City of Boston Six per cent. Stock, for $4,000.00

FRANKLIN CLUB FUND.

One certificate of City of Boston Six per cent. Stock, for $1,000.00

This is a donation made in June, 1863, by a literary association of young men in Boston, who, at the dissolution of the association, authorized its trustees, Thomas Minns, John J. French, and J. Franklin Reed, to dispose of the funds on hand in such manner as to them should seem judicious. They elected to bestow it on the Public Library, attaching to it the following conditions: "In trust, that the income, but the income only, shall, year by year, be expended in the purchase of books of permanent value for the use of the free Public Library of the city, and, as far as practicable, of such a character as to be of special interest to young men." The trustees expressed a preference for books relative to Government and Political Economy.

TREADWELL BEQUEST. — By the will of the late DANIEL TREAD-

WELL, of Cambridge, late Rumford Professor in Harvard College, who died February 27, 1872, he left the residue of his estate, after payment of debts, legacies, etc., in trust to his executors, to hold during the life of his wife for her benefit, and after her decease to divide the residue then remaining in the hands of the trustees as therein provided, and convey one-fifth part thereof to the Trustees of the Public Library of the City of Boston.

The City Council have accepted said bequest, and authorized the Trustees of the Public Library to receive the same, and invest it in the City of Boston Bonds, the income of which is to be expended by said trustees in such manner as they may deem for the best interests of the Library.

HARRIS FUND. — Bequest of CHARLOTTE HARRIS, late of Boston, the object of which is stated in the following extract from her will: "I give to the Charlestown Public Library $10,000.00, to be invested on interest, which interest is to be applied to the purchase of books published before 1850. I also give to said Public Library my own private library, and the portrait of my grandfather, Richard Devens." Bequest accepted by City Council, July 31, 1877.

One certificate of City of Boston Six per cent. Stock, $10,000 00

GREEN FUND. — Donation of Dr. SAMUEL A. GREEN, the income of which is to be expended for the purchase of books relating to American history.

One certificate of City of Boston Five per cent. Stock, $1,000 00

DORCHESTER BRANCH TRUST FUND. — The proprietors of the Dorchester and Milton Circulating Library transferred the books and funds belonging to that organization to the Public Library of the City of Boston, the Trustees of the Public Library having established a delivery at Dorchester Lower Mills. The amount of money received by the Trustees of the Public Library was $335.13, which was paid into the City Treasury June 15, 1876, to constitute a fund for the benefit of the Dorchester Branch Library.

Besides the preceding, the following donations have been made to the Public Library, and the amounts have been appropriated for the purchase of books, according to the intention of the donors, viz.: —

J. Ingersoll Bowditch,	$1,800 00
Samuel Appleton, late of Boston,	1,000 00
Sally Inman Kast Shepard,	1,000 00
James Brown, late of Cambridge,	500 00
Nathaniel I. Bowditch,	200 00
James Nightingale,	100 00
	$4,600 00

RECAPITULATION OF PUBLIC LIBRARY TRUST FUNDS.

Bigelow donation,	$1,000 00
Bates donation,	50,000 00
Phillips donation,	10,000 00
Phillips bequest,	20,000 00
Carried forward,	$81,000 00

Brought forward,	$81,000 00
Harris bequest,	10,000 00
Lawrence bequest,	10,000 00
Pierce donation,	5,000 00
Townsend bequest,	4,000 00
Ticknor bequest,	4,000 00
Franklin Club,	1,000 00
Green donation,	1,000 00
Dorchester Branch Library Trust Fund,	335 13
Invested funds,	$116,335 13
Donations,	4,600 00
	$120,935 13

PHILLIPS' STREET FUND.

This is a bequest of Jonathan Phillips, who died in July, 1860, of $20,000, which has been invested in

One certificate of City of Boston Six per cent. Stock, payable to the Mayor of the City for the time being, for $20,000 00

Income unexpended, four certificates of City of Boston Six per cent. Stock, payable to the Mayor for the time being,

One for	$16,000 00
One for	2,000 00
One for	2,000 00
One for	2,000 00
Cash in City Treasury,	6,066 00
	$28,066 00

By an order of the Board of Aldermen, approved by the Mayor October 26, 1875, a bronze statue of Josiah Quincy, with pedestal, is to be erected, at a cost of $18,000, to be defrayed from the income of this fund; and on this account bills to the amount of five hundred and forty-nine dollars and fifty cents have already been paid, leaving cash in the Treasury amounting to six thousand and sixty-six dollars.

The interest on this fund "may be expended annually by the Board of Aldermen, subject to the approval of the Mayor, to adorn and embellish the streets and public places of the city."

CITY HOSPITAL FUNDS.

Goodnow Fund. — Elisha Goodnow, of South Boston (formerly Ward XII.), who died in the year 1851, and whose will is dated 12th of July, 1849, bequeathed to the city "all the rest and residue of his estate, real and personal, not otherwise disposed of," for the purpose of establishing, in the Eleventh or Twelfth Wards of the city,

a Hospital for the sick. One-half of said funds to be applied for the establishment and maintenance of free beds, which should always be at the disposal and under the control of the Officers of the Government of said Hospital for the time being. Under this will the city came into possession of certain real estate, situated on Cross street, which has been disposed of, and has produced the sum of $16,500, which has been invested in City of Boston Six per cent. Stock. Also a lot of land on Third-street, South Boston, containing 6,683⅓ feet, which was disposed of in 1867 for $4,633.25, of which $4,000 has been invested in City of Boston Five per cent. Stock, and the balance ($633.25) remained in the City Treasury, at interest, until it amounted to $1,000, and was invested in a City of Boston Six per cent. Currency Note.

Nichols Fund. — Lawrence Nichols, who died in September, 1862, made the following bequest to the city: "I give to the City of Boston, towards the establishment and endowment of a City Hospital, in case such hospital shall have been established at the time of my decease, the sum of one thousand dollars." And in case such Hospital should not have been established by the city at the time of his decease, he directed the same amount to be deposited with the Massachusetts Hospital Life Insurance Company, and suffered to accumulate, by the addition of interest, until such a Hospital should be established.

The executor of the will, William Perkins, has paid into the treasury nine hundred and thirty-seven dollars and twenty-five cents ($937.25), being the amount devised, less the *Internal Revenue Tax* on the same, and $530.50, as one of the "*residuary legatees in the United States*," from the surplus remaining undisposed of. The $937.25, with the accumulated interest thereon, has been invested in a certificate of City Stock for $1,000. The balance, $530.50, remained at interest until it amounted to $1,000, and was invested in a City of Boston Six per cent. Currency Note.

Norcross Fund. — Donation of Otis Norcross, late Mayor of the city, the interest of which is to furnish clothing to indigent patients when leaving the Hospital.

One certificate of City of Boston Five per cent. Stock, $2,000 00

Ball Fund. — Bequest of the late Jonas Ball, the interest of which is to furnish clothing to indigent patients when leaving the Hospital.

One certificate of City of Boston Six per cent. Stock, $1,000 00

Goodnow Library Fund. — Donation of George Goodnow, the interest of which to be expended annually by the Board of Trustees, in replenishing the library of the Hospital with books and pamphlets suitable for the reading of the patients during convalescence.

One certificate of City of Boston Six per cent. Stock, $1,000 00

Shaw Fund. — Bequest of the late Mary Louisa Shaw, the income of which to be expended by the trustees for the purchase of flowers and fruit for the use and comfort of the patients in the Hospital.

One certificate of City of Boston Six per cent. Stock, $2,000 00

RECAPITULATION OF CITY HOSPITAL TRUST FUNDS.

Goodnow Fund. — Two certificates City of Boston Six per cent. Stock for $17,500, and one Five per cent. for $4,000, payable to the Mayor for the time being,	$21,500 00
Norcross Fund. — One certificate City of Boston Five per cent. Stock, payable to the Mayor for the time being,	2,000 00
Nichols Fund. — Two certificates City of Boston Six per cent. Stock, payable to the Mayor for the time being,	2,000 00
Ball Fund. — One certificate City of Boston Six per cent. Stock, payable to the Mayor for the time being,	1,000 00
Goodnow Library Fund. — One certificate City of Boston Six per cent. Stock,	1,000 00
Shaw Fund. — One certificate City of Boston Six per cent. Stock, payable to the Mayor for the time being,	2,000 00
	$29,500 00

The Ordinance in relation to the City Hospital, Ordinances of 1876, Sect. 9, page 433, provides that said scrip shall be deposited with the Auditor of Accounts, who shall receive the interest as the same shall become due thereon, and add it to the moneys which shall have been appropriated for the use of the Hospital.

FOSS SEVENTEENTH OF JUNE, AND FLAG FUNDS.

The City Council of the City of Charlestown, in August, 1866, accepted the bequests made in the will of the late Jacob Foss, who died in Charlestown, June 2, 1866.

The said bequests to the city are contained in the twenty-second and twenty-third clauses of the will of the late Jacob Foss, which are as follows, viz.: —

" *Twenty-second.* — Having adopted the City of Charlestown for my residence, and shared its vicissitudes for more than forty years past, and feeling a lively interest in its future prosperity, as also sympathizing fully with its patriotic citizens in the utility of celebrating the anniversary of the battle of Bunker Hill, that it may remind all classes of citizens, particularly the young, to guard with jealousy their homes and domestic institutions, to see that no internal discord or foreign influence comes in to destroy the harmony and security we now feel on the soil of Bunker Hill, made sacred by the blood of our ancestors, I give and bequeath to the said City of Charlestown the sum of Two Thousand Dollars, on condition that the same be accepted by the said city, and invested so as to produce an income of not less than six per centum per annum, which shall be expended yearly for the celebration of the seven-

teenth day of June, for either or all of the following purposes, viz.: '*Ringing the bells, firing salutes, music, or decorating the streets.*'

"*Twenty-Third.* — It is my desire that the 'United States Flag' shall forever float upon and around the battle-field of the Revolution; that the Stars and Stripes may be hailed in the future, as in the present and past, with that enthusiasm and glory reminding the loyal and patriotic of their duty to their country, and its institutions, to their homes and families, to God and Liberty, in case of rebellion or foreign invasion, to stimulate and encourage them for its protection.

"For this purpose I give and bequeath to the City of Charlestown the sum of Two Thousand Dollars, on condition that the same be accepted and invested by the city, so as to yield an income of not less than six per centum per annum, which income shall be laid out annually in 'United States Flags' for the use of said city within its present limits; and it is my earnest wish that the flags so purchased may be used on all proper occasions, so that not more than two years' purchases shall be on hand at any time."

Two certificates of City of Boston Six per cent.
Stock, $2,000 each, $4,000 00

BABCOCK MUSIC FUND.

By the will of the late Archibald Babcock, who died Aug. 10, 1862, the sum of $3,000 was bequeathed to the City of Charlestown, and accepted by the City Council of that city, November, 1862, upon the conditions and for the purposes expressed by him in his last will and testament, as follows: —

"*Ninth.* — I hereby give and bequeath to the City of Charlestown, in the County and Commonwealth aforesaid, the sum of Three Thousand Dollars, to be held in trust forever by said city, or by trustees to be appointed or elected for that purpose by said city, and the income thereof only to be annually expended in procuring the services of musicians, or of a band or bands of musicians, to perform in public in said City of Charlestown, within its present limits, free to all its citizens, one-half of said income to be annually expended in procuring musicians, or band or bands of musicians, to play on or near the small common at the 'Neck,' so called, at the corner of Main and Cambridge streets, near my present residence; and it is my will, that if there shall be good and suitable musicians or bands resident or located in said city, they shall be employed in preference to musicians out of said city, regard being had to the qualities and abilities of musicians, and the expense thereof, of all which the said city shall determine, as I have confidence that my wishes will be respected, and as said income is to be expended by the city."

Deposits in the Charlestown Five Cents Savings-Bank, $3,000 00

CEDAR GROVE CEMETERY TRUST FUND.

Amounts paid by owners of lots in Cedar Grove Cemetery, the income from which to be expended by the Trustees for the perpetual care of lots.

One certificate of City of Boston Five per cent. Stock, held by City Treasurer,	$1,000 00
Cash in City Treasury,	375 00
	$1,375 00

MOUNT HOPE CEMETERY TRUST FUND.

Amounts paid by owners of lots in Mt. Hope Cemetery, the income from which to be expended by the Trustees for the perpetual care of lots.

Two certificates of City of Boston Six per cent. Stock, held by City Treasurer,	$2,000 00
One certificate of City of Boston Five per cent. Stock, held by City Treasurer,	1,000 00
Cash in City Treasury,	2,731 17
	$5,731 17

BIRD FUND.

This is a property left by the late John H. Bird, of South Boston, who died in June, 1835. It consisted of one-half of his real and personal estate, which was placed in the hands of Trustees.

By the terms of the will, which is dated January, 1835, *the net income* of this property is to be applied, after the death of his mother, to the "support of a seminary of the first order for the education of females, to be established and located in South Boston."

No report is required to be made by the Trustees of this Fund to the City Council.

HAWES FUND,

Being a property left by John Hawes, of South Boston, who died in 1829. By his will, made in 1813, he directed that the income of a portion of his real estate should be applied to certain benevolent purposes, among which were the endowment of places for religious worship, and the establishing and supporting of Public Schools in South Boston, in such a way and manner as, in the opinion of certain Trustees, should most tend to the benefit and advantage of the inhabitants of said section.

The income is derived from one-half the rents of certain real estate, situated in South Boston, and on the Neck near the Roxbury District line, in the city proper.

No report is required to be made to the City Government by the Trustees of this fund.

RECAPITULATION OF TRUST FUNDS.

Overseers of the Poor, including income unexpended,	$510,182 26
Charlestown Poor,	23,100 00
Police Charitable,	78,250 00
" " income unexpended,	11,440 11
Poor Widows',	3,200 00
Woodworth Cemetery,	100 00
Franklin Mechanics',	239,489 25
Schools, including income unexpended,	45,452 03
Public Library,	116,335 13
Phillips Street,	20,000 00
" " income unexpended,	28,066 00
City Hospital,	29,500 00
Foss Seventeenth of June, and Flag,	4,000 00
Babcock Music,	3,000 00
Cedar Grove Cemetery,	1,375 00
Mt. Hope Cemetery,	5,731 17
	$1,119,220 95

APPROPRIATIONS

FOR THE FINANCIAL YEAR 1879–1880,

And an estimate of the Ways and Means of meeting the same.

By the sixth section of the Ordinance on Finance, the Auditor of Accounts is required to lay before the City Council, in the month of February, annually, an estimate of the amount of money necessary to be raised to meet the expenditures of the then ensuing financial year, under the respective heads of Appropriation, together with an estimate of the Ways and Means of paying the same.

Such estimates were duly made, and laid before the City Council; they were referred to a special committee, by whom an order was reported which finally passed the City Council.

That order was in substance as follows: —

It is hereby ordered by the City Council, That to defray the expenditures of the City of Boston and the County of Suffolk, for the financial year commencing with the first day of May, 1879, and ending with the last day of April, 1880, the following sums of money be and the same are hereby respectively appropriated for the objects and purposes explained in the Auditor's Estimates and in the applications of the various Committees and Boards.

And it is further ordered, That no money shall be expended, and no debt be incurred, for any object or purpose for which a specific appropriation is herein made, beyond the amount which is so specifically appropriated, except as herein authorized; *provided, however*, that any sums of money which may be subscribed or contributed by individuals, to promote the object of any of the foregoing appropriations, and which form no part of the estimated income of the city, shall be strictly applied, according to the intention of the contributors, and shall be credited to said appropriation accordingly; that is to say: For

Advertising,		$1,200
Architect's Department,		10,000
Armories,		20,000
Assessors' Department,		94,000
Auditor's Department,		15,800
Board of Health, viz.: —		
Board of Health,	$47,000	
Evergreen Cemetery,	1,200	
Quarantine Department,	14,500	
		62,700
Boston Harbor,		2,500
Bridges,		55,000
Cedar Grove Cemetery,		5,000
Chestnut Hill Driveway,		3,000
Carried forward,		$269,200

Brought forward,		$269,200
City Debt,		495,704
City Hospital,		118,000
City Registrar's Department,		9,500
Cochituate Water Works, from Revenue from the works,[1]		
Collector's Department,		40,000
Common, Public Squares, etc.,		40,000
Commonwealth Avenue Extension,		40,000
Contingent Funds,		8,000
East Boston Ferries,		155,000
Eastern Avenue Wharf,		6,000
Engineer's Department,		25,000
English High and Latin School Buildings,		35,000
Fire Department, viz.: —		
Fire Department,	$550,000	
Fire-Alarms,	17,000	
Bells and Clocks,	1,000	
		568,000
Health Department,		320,000
Incidental Expenses,		45,000
Inspection of Buildings,		18,000
Interest and Premium,		1,698,000
Lamps,		400,000
Law Department,		19,200
Liquor License Expenses, from Revenue from licenses,		
Markets,		9,625
Mount Hope Cemetery,		14,000
Mystic Water Works, from Revenue from the works,[2]		
New Ferry Boat,		45,000
Old Claims,		2,000
Orchard Park,		20,000
Overseers of the Poor,		118,000
Park Department,		5,000
Paving Department,		650,000
Police Department,		825,000
Police Station House No. 6,		20,000
Printing and Stationery,		23,000
Public Baths,		21,000
Public Buildings,		65,000
Public Institutions, viz.: —		
House of Industry,	$165,000	
House of Correction,	85,000	
Lunatic Hospital,	45,000	
Pauper Expenses,	90,000	
Office Expenses,	8,000	
Steamboat "J. Putnam Bradlee,"	14,000	
Carried forward,	$407,000	$6,127,229

[1] Estimated for running expenses, maintenance, extending, etc., $200,000; interest and exchange, $651,000.

[2] Estimated for maintenance, running expenses, extending, etc., $100,000; interest, $65,080.

Brought forward,	$407,000	$6,127,229
Marcella Street Home,	25,000	
Almshouse, Austin Farm,	12,000	
Almshouse, Charlestown District,	9,000	
Stone-cutting, Deer and Rainsford Islands,	10,000	
Brick Extension, House of Industry,	16,000	
		479,000
Public Lands,		4,000
Public Library,		115,000
Public Park, Back Bay,		120,000
Record Commissioners,		3,000
Registration of Voters and Election Expenses,		37,000
Reserved Fund,		125,000
Salaries,		32,000
Schools and School-houses, viz. (see English High and Latin School Buildings) : —		
School Instructors,	$1,055,000	
School Expenses, School Committee,	195,000	
Salaries of Officers, School Committee,	50,000	
School-houses, Public Buildings,	100,000	
		1,400,000
Sealer of Weights and Measures,		5,700
Sewer Department,		100,000
Sinking Fund Commissioners,		800
Surveyor's Department,		25,000
Treasurer's Department,		22,700
West Boston and other Bridges,		7,000
Widening and Extending Streets,		100,000
Total for City of Boston,		$8,703,429
County of Suffolk : —		
Ordinary Expenses,	$350,000	
Court Room Criminal Business,	80,000	
		430,000
Total Appropriations for 1879–80, passed by City Council,		$9,133,429
Amount of State Tax, assessed by Assessors on warrant of State, independent of City Council,		206,370
		$9,339,799

Amount of Appropriations of City Council, 1878–79,	$9,555,892
State Tax, 1878,	412,740
	$9,968,632

WAYS AND MEANS.

1879-80.

An estimate of the Ways and Means of meeting the Expenditures of the City of Boston and County of Suffolk, for the financial year 1879-80: —

Armories,	$9,500
Board of Health and Quarantine,	12,000
Bridges,	1,500
City Hospital,	7,500
Collector's Department,	5,000
Corporation Tax,	275,000
County of Suffolk,	75,000
East Boston Ferries,	160,000
Fees,	6,200
Fire Department,	2,500
Health Department,	29,000
Interest,	70,000
Outstanding Taxes,	450,000
Overseers of the Poor,	28,300
Paving Department,	20,000
Police Department,	8,000
Printing,	25
Public Institutions,	64,500
Public Library,	2,500
Rents,	105,000
Schools,	19,000
Sewer Department,	25,000
Unclaimed Drafts,	2,000
	$1,377,525
Excess of License Revenue, 1878-79,	$140,000
Balance of Unexpended Appropriations, 1878-79,	425,000
Unexpended Balances, order City Council, Feb. 18, 1879,	185,000
	$2,127,525

Appropriations, as stated on page 307,	$9,133,429
Income, as stated on page 310,	2,127,525
Amount to be raised in 1879 *for the financial year* 1879–80,	$7,005,904
Add 4 per cent. for non-collections,	280,236
Total amount to be assessed by order of City Council,	$7,286,140
Add State Tax, assessed independently of City Council,	206,370
	$7,492,510
Amount certified 1878–9, to Assessors for assessment, including the 3 per cent. for non-collections, and State Tax,	$7,879,150

In addition to the above amount of $7,492,510, the Assessors may levy an amount not exceeding 5 per cent. to cover abatements, etc.

In 1878 the amount of the Assessors' warrant to the Collector, including State Tax, percentages for non-collections and abatements, etc., was $8,241,545.82. Estimated for 1879, on 5 per cent. additional for abatements, the Assessors' warrant would be $7,867,135,50, showing a reduction of the estimated tax levy for 1879, compared with the levy of 1878, of $384,410.32.

ANNUAL REPORT

OF THE

CITY AND COUNTY TREASURER

FOR THE

FINANCIAL YEAR

1878-79.

TREASURER'S OFFICE,
BOSTON, May 15, 1879.

TO THE CITY COUNCIL: —

Gentlemen, — I beg leave to transmit herewith the accounts of the City and County Treasurer, for the financial year ending April 30, 1879.

Very respectfully,
C. H. DENNIE,
City and County Treasurer.

CITY OF BOSTON.

IN COMMON COUNCIL, May 15, 1879.

Referred to the Committee on the Treasury Department.
Sent up for concurrence.

W. H. WHITMORE, *President.*

IN BOARD OF ALDERMEN, May 19, 1879.

Concurred.

HUGH O'BRIEN, *Chairman.*

Dr. CITY OF BOSTON, *in Account Current, from May 1, 1878, to*

1879.	Paid on Mayor's Drafts and charged to the following appropriations: —	No. of Acct.	General.	Special.	Total.
April 30.	Additional Supply of Water	1	$26,569 36	$609,079 80	$635,649 16
	Advertising	2	1,133 52	.....	1,133 52
	Architect's Department	3	12,034 86	.....	12,034 86
	Armories	4	19,213 62	475 00	19,688 62
	Assessors' Department	5	93,991 44	.....	93,991 44
	Auditor's Department	6	15,619 56	.....	15,619 56
	Bells and Clocks	7	1.654 70	.....	1,654 70
	Board of Health	8	50,952 29	3,547 71	54,500 00
	Boston Harbor	9	2,127 55	125 00	2,252 55
	Bridges	10	46,120 60	8,397 09	54,517 69
	Burnt District	11	.....	626 93	626 93
	Cedar Grove Cemetery	12	12,673 96	.....	12,673 96
	Chelsea Bridge	13	134 97	4,813 72	4,948 69
	Chestnut Hill Driveway	14	3,336 39	.....	3.336 39
	City Debt Appropriation	15	.....	664,903 00	664,903 00
	City Hospital	16	124,521 35	1,000 00	125,521 35
	City Registrar's Department	17	9,597 83	.....	9,597 83
	Cochituate Water Works	18	178,456 26	58,598 09	237,054 35
	Collector's Department	19	44,093 09	718 00	44,811 09
	Common	20	43,280 52	1,845 67	45,126 19
	Completion of West Chester Park, etc.	21	6,291 35	.....	6,291 35
	Contingent Fund	22	5,467 76	353 10	5,820 86
	Deeds, Real Estate Advertising	23	15,418 19	900 00	16,318 19
	East Boston Ferries	24	131,552 04	32,685 65	164,237 69
	Engineer's Department	25	26,158 06	.....	26,158 06
	English High and Latin School Building	26	2,738 54	158,754 77	161,493 31
	Evergreen Cemetery	27	2,028 42	.....	2,028 42
	Fencing and Grading around Army and Navy Monument	28	68 50	.....	68 50
	Fire-Alarm Telegraph	29	17.552 41	220 00	17,772 41
	Fire Department	30	547,882 06	1,067 50	548,949 56
	Francis-street School-house	31	.....	695 00	695 00
	Grammar School-house, Brighton District	32	2,543 28	47,639 59	50,182 87
	Grammar School-house, Washington Village	33	912 23	678 15	1,590 38
	Health Department	34	320,617 60	500 00	221,117 60
	Homeless Wanderers	35	3,866 65	3,544 79	7,411 44
	Improved Sewerage	36	115,512 26	306,198 71	421,710 97
	Incidental Expenses	37	20,049 48	20,470 15	40,519 63
	Inspection of Buildings	38	17,931 71	.....	17,931 71
	Lamp Department	39	440,222 00	3,114 69	443,336 69
	Law Department	40	19,820 45	.....	19,820 45
	Liquor License Expenses	41	27,272 33	80 00	27,352 33
	Markets	42	9,428 23	.....	9,428 23
	Mount Hope Cemetery	43	23,205 90	4,500 00	27,705 90
	Mystic Sewer	44	9,964 38	15,544 55	25,508 93
	Mystic Water Works	45	70,587 80	35,158 77	105,746 57
	New Boiler-house, Jail	46	3,954 19	5,736 81	9,691 00
	Northampton-street District	47	6,620 14	42,670 00	49,290 14
	Overseers of the Poor	48	7,025 06	95,000 00	102,025 06
	Park Department	49	2,800 00	1,500 00	4,300 00
	Paving Department	50	596,451 67	98,472 44	694,924 11
	Police Department	51	810,019 96	487 50	810,507 46
	Primary School-house, Polk street	52	2,222 44	17,250 00	19,472 44
	Primary School-house, Sherwin District	53	1,099 83	5,689 15	6,788 98
	Printing and Stationery	54	23,886 53	50 00	23,936 53
	Public Baths	55	21,676 64	.....	21,676 64
	Public Buildings	56	73,450 49	315 00	73,765 49
	Public Institutions: —				
	House of Industry	57	133,598 66	20,653 89	154,252 55
	House of Correction	58	70,785 84	13,858 42	84,644 26
	Lunatic Hospital	59	49,529 87	1,562 60	51,092 47
	Pauper Expenses	60	73,810 57	3,368 85	77,179 42
	Steamboat "J. P. Bradlee"	61	12,608 10	2,346 53	14,954 63
	Office Expenses	62	7,670 21	.....	7,670 21
	Marcella-street Home	63	24,803 36	.....	24,803 36
	Almshouse, Austin Farm	64	10,300 62	.....	10,300 62
	Almshouse, Charlestown District	65	8,023 84	.....	8,023 84
	Carried forward	....	$4,462,941 52	$2,295,196 62	$6,758,138 14

April 30, 1879, with CHARLES H. DENNIE, *City Treasurer.* *Cr.*

1879. April 30.	By Cash received as follows: —	No. of Acct.	
	From City Collector	124	$11,760,884 30
	Interests on Bank Deposits	125	42,556 52
	Sinking Fund Commissioners for payment of Debt, and cost of redemption	126	2,460,767 77
	Cochituate Water five per cent. Currency Loan	127	12,000 00
	" " four " " "	128	588,000 00
	English High and Latin School Building four per cent. Currency Loan	129	175,000 00
	Improved Sewerage five per cent. Currency Loan	130	26,000 00
	" " four " " "	131	1,200,000 00
	Northampton-st. Dist. four per cent. Currency Loan	132	50,000 00
	Roxbury Canal Improvement four per cent. Currency Loan	133	300,000 00
	Phillips Street Fund — Interest on Bond	134	2,602 25
	Temporary Loan — Issued by order of City Council in anticipation of Taxes	135	1,000,000 00
	Accrued Interest on Stock	136	2,649 23
	Commissioners on Sinking Fund — Received for refunded Betterments and Costs	137	1,693 08
	Carried forward,	.....	$17,622,153 15

Dr. CITY TREASURER'S ACCOUNT. — *Continued.*

1878. April 30.		No. of Acct.	General.	Special.	Total.
	Brought forward	....	$4,462,941 52	$2,295,196 62	$6,758,138 14
	Barn, Rainsford Island	66	1,748 24	.....	1,748 24
	Stone-cutting, Deer and Rainsford Islands	67	10,316 61	1,706 40	12,023 01
	Coal Sheds, Rainsford Island	68	734 14	.....	734 14
	Public Lands	69	2,395 48	202 50	2,597 98
	Public Library	70	112,442 92	12,594 07	125,036 99
	Public Park, Back Bay	71	48,627 34	134,946 80	183,574 14
	Quarantine	72	17,546 18	.....	17,546 18
	Registration of Voters	73	31,723 64	4,438 00	36,161 64
	Roxbury Canal Improvement	74	11,491 09	213,817 32	225,308 41
	Salaries	75	31,808 00	90 15	31,898 15
	School Instructors	76	845,156 60	271,870 91	1,117,027 51
	School Expenses, School Committee	77	224,934 25	8,199 66	233,133 91
	Salaries Officers School Committee	78	55,462 18	.....	55,462 18
	School-houses, Public Buildings	79	108,401 15	5,547 50	113,948 65
	Sealer of Weights and Measures	80	5,693 80	74 00	5,767 80
	Sewer Department	81	124,721 77	15,415 16	140,136 93
	Sinking Fund Commissioners	82	860 75	.....	860 75
	Soldiers' Relief	83	4,481 12	115,500 00	119,981 12
	Suffolk-street District	84	128 95	.....	128 95
	Surveying Department	85	31,799 52	.....	31,799 52
	Swett Street	86	9,750 00	500 25	10,250 25
	Stony Brook Improvement	87	5 43	.....	5 43
	Tax and other Fees	88	560 88	2,362 05	2,922 93
	Treasurer's Department	89	22,507 79	.....	22,507 79
	Temporary Loan for 1878–79	90	.....	1,000,000 00	1,000,000 00
	West Boston and other Bridges	91	5,730 02	100 00	5,830 02
	Widening Shawmut Avenue	92	.....	1,432 50	1,432 50
	Widening Streets	93	13,166 92	86,351 64	99,518 56
			$6,185,136 29	$4,170,345 53	
	Paid on the following accounts, but not drawn for by the Mayor through the Auditor's office: —				
	Bank Tax — paid to State of Massachusetts	94	.....	504,031 56	
	Cochituate Water Drafts — Orders paying to Mystic Water Works on account of East Boston Rates	95	.....	48,851 11	
	Commissioners on Sinking Fund, Revenue	96	427,626 25	.....	
	Excess of Income, Mystic Water Works		71,132 41	.....	
	Excess of Income, Cochituate Water Works		177,195 91	.....	
	Unexpended Loans, per order City Council, Feb. 18, 1879.		312,801 85	.....	
				988,756 42	
	City Loans paid	97	1,981,206 24	.....	
	Cost of Redemption of Debt, matured		10,837 78	.....	
				1,992,044 02	
	Corporation Tax, to State of Massachusetts	98	.....	2,931 40	
	Cochituate Water Loan, paid		392,000 00	.....	
	Cost of Redemption	99	1,723 75	.....	
				393,723 75	
	Interest on City Loans		1,663,368 87	.....	
	Premium, Gold and Exchange	100	3,385 69	.....	
				1,666,754 56	
	Interest on Cochituate Water Loans		616,426 95	.....	
	Premium on Gold and Exchange	101	951 25	.....	
				617,378 20	
	Interest on Mystic Water Loan	102	.....	68,027 50	
	Liquor License to State of Mass.	103	.....	55,316 00	
	Carried forward	....	.....	$6,337,814 52	$10,355,481 82

CITY TREASURER'S ACCOUNT. — *Continued.* *Cr.*

1879. April 30.	*Amount brought forward*	$17,622.153 15
	Amount carried forward	$17,622,153 15

Dr. CITY TREASURER'S ACCOUNT. — *Continued.*

1879. April 30.		No. of Acct.	General.	Special.	Total.
	Brought forward	....	.....	$6,337,814 52	$10,355,481 82
	Mystic Water Draft, paid to towns supplied under contract	104	.....	23,794 62	
	Mystic Water Loan, paid	105	.....	75,000 00	
	Old Claims — Payment of Auditor's Draft of preceding years.	106	.....	1,401 02	
	Police Charitable Fund	107	.....	6,500 00	
	Phillips Street Fund	108	.....	10 00	
	Refunded Taxes of 1877 and older	109	.....	24,625 19	
	Refunded Taxes of 1878	110	.....	7,472 08	
	" Expenses on Taxes	111	.....	4,231 29	
	" Betterments and costs	112	.....	1,693 08	
	" Sewer Assessments	113	.....	183 08	
	" Expenses on Sewer Assessments	114	.....	28 13	
	" Paving Assessments	115	.....	125 08	
	" Expenses on Paving Assessments	116	.....	84 43	
	" Bank Tax	117	.....	10 81	
	" Liquor License	118	.....	81 00	
	State Tax — City's proportion, 1878	119	.....	412,740 00	
	School Instructors: —				
	Killing Dogs	120	759 00	.....	
	Damages by Dogs		10 00	.....	
				769 00	
	Stoughton Poor Fund	121	.....	97 42	
	Temporary Loan of June 28, 1869	122	.....	100,000 00	
	Trustees Public Library	123	.....	1,000 00	
					6,997,660 75
					$17,353,142 57
	Balance Cash, April 30, 1879	....	.....	.....	2,754,918 56
					$20,108,061 13

City Treasurer's Account. — *Continued.* *Cr.*

1879. April 30.	*Amount brought forward*	$17,622,153 15
	Balance Cash in Treasury, April 30, 1878	$2,485,907 98
		$20,108,061 13
		$20,108,061 13
	By Balance	$2,754,918 56

Dr. COUNTY OF SUFFOLK, *in Account Current, from May 1, 1878,*

1879. April 30.	To Cash paid as follows: —	No. of Acct.		
	On Mayor's Drafts	.....	$194,937 69	
	Special	138	1,000 00	
				$195,937 69
	Drafts of the Judges of the several Courts on the County Treasurer: —			
	Superior Criminal Court	139	53,567 97	
	" Civil "	140	40,012 91	
	Municipal "	141	9,678 57	
	Supreme Judicial "	142	15,069 99	
				118,329 44
	Insanity Cases in Probate Court	143	.....	7,577 05
	Medical Examination and Inquests	144	.....	708 46
	County Drafts: —			
	Municipal, Criminal	145	2,889 80	
	" Civil	146	2,335 87	
				5,225 67
				$327,778 31
	To Balance			$265,134 29

Dr. CHARLES H. DENNIE, *Treasurer of the*

1879. April 30.	To balance as per Account Current with the City of Boston	.....	$2,754,918 56
			$2,754,918 56
	April 30. To balance	.....	$2,489,784 27

to April 30, 1879, with CHARLES H. DENNIE, *County Treasurer. Cr.*

1879. April 30.	By Cash received from the Collector.....	147	.....	$62,644 02
	By Balance	.....	.....	265,134 29
				$327,778 31

City of Boston and County of Suffolk. *Cr.*

1879. April 30.	By Balance as per Account Current with the County of Suffolk.....	.....	$265,134 29
	By Balance.....	.....	2,489,784 27
			$2,754,918 56

BOSTON, April 30, 1879.

E. & O. E.

Dr. *Balance Sheet of the Treasury*

1879. April 30.	Balance of Appropriations carried forward to 1879–80	.....	$1,748,077 64
	Balance of Appropriations 1878–79 carried into the Treasury	$658,988 66	
	Less excess of Estimate over Actual Revenue received	68,618 11	590,370 55
	Excess of Liquor License Revenue over expenses	.....	141,138 67
	Amounts held to the credit of the following accounts: —		
	Cedar Grove Trust Fund	375 00	
	Mount Hope Trust Fund	2,731 17	
	Phillips Street Fund	6,066 00	
	Police Charitable Fund	690 11	
	Trustees of the Public Library	335 13	
			10,197 41
			$2,489,784 27

Department, April 30, 1879. *Cr.*

1879. April 30.	Cash deposited in National Banks: —		
	Bank of Redemption	$23,156 98	
	Blackstone	100,771 04	
	Brighton	100,757 89	
	Bunker Hill	101,059 59	
	Central	50,527 02	
	Commonwealth	50,526 13	
	Continental	50,526 89	
	Everett	100,769 29	
	Faneuil Hall	150,709 44	
	Manufacturers	50,530 79	
	Merchandise	100,765 09	
	Merchants	765,820 77	
	No. America	50,525 65	
	Peoples	50,526 58	
	Rockland	50,530 80	
	Security	50,531 95	
	Shawmut	101,061 57	
	Traders	100,774 92	
			$2,049,872 39
	Cash in office	.....	439,911 88
			$2,489,784 27

C. H. DENNIE,
City and County Treasurer.

BOSTON, April 30, 1879.

ANNUAL REPORT

OF THE

Collector of the City of Boston and County of Suffolk

FOR THE

FINANCIAL YEAR ENDING

APRIL 30, 1879.

City Hall, Boston,
Collector's Office, May 15, 1879.

To the City Council: —

Gentlemen, — I have the honor to submit herewith my official report of collections for the financial year ending April 30, 1879.

Very respectfully,

THOMAS SHERWIN,
Collector of the City of Boston and County of Suffolk.

CITY OF BOSTON.

In Common Council, May 15, 1879.

Referred to the Committee on the Treasury Department.
Sent up for concurrence.

W. H. WHITMORE,
President.

In Board of Aldermen, May 19, 1879.

Concurred.

HUGH O'BRIEN,
Chairman.

Dr. CITY OF BOSTON, *in Account Current, May 1, 1878,*

1879. April 30.	To cash paid City Treasurer	$11,760,884 30
	Amount carried forward	$11,760,884 30

to April 30, 1879, with CITY COLLECTOR. *Cr.*

1879. April 30.	By Cash received as follows: —	No. of Account.				
	Atlantic Avenue.					
	Instalment on Bonds	....			$75,000 00	
	Interest on Bonds	1			12,555 48	
						$87,555 48
	Auburn Street.					
	Betterment	....			314 99	
	Interest on do.	2			42 13	
						357 12
	Additional Supply of Water					
	Sale of Lot in Needham	....			5,000 00	
	" Freeman's Farm in Framingham				3,700 00	
	Sale of grass				183 50	
	" emery wash				15 00	
	Rents				509 36	
	Case, City *vs.* G. W. Howe	3			466 35	
						9,874 21
	Almshouse, Austin Farm.					
	Income from Directors for Public Institutions	4				1,810 75
	Almshouse, Charlestown District.					
	Income from Directors for Public Institutions	5				371 93
	Additional Land, Public Library.					
	Rent	6				1,425 00
	Armories.					
	Rent	7				10,200 00
	Burnt District.					
	Betterments: —					
	Arch Street		$10,283 34			
	Interest on do.		340 66			
				$10,624 00		
	Broad Street		1,216 69			
	Interest on do.		227 14			
				1,443 83		
	Congress Street		19,356 67			
	Interest on do.		675 22			
				20,031 89		
	Franklin Street		225 00			
	Interest on do.		6 60			
				231 60		
	Federal Street		2,425 00			
	Interest on do.		217 50			
				2,642 50		
	Hawley Street	....		3,750 00		
	High Street		133 34			
	Interest on do.		17 32			
				150 66		
	Milk Street	....		2,200 00		
	Oliver Street		1,133 35			
	Interest on do.		170 00			
				1,303 35		
	Purchase Street		186 67			
	Interest on do.		29 86			
				216 53		
	Pearl Street		1,115 00			
	Interest on do.		66 32			
				1,181 32		
	Quincy Place	....		100 00		
	Summer Street		950 01			
	Interest on do.		147 24			
				1,097 25		
	Washington Street	....		115 83		
					45,088 76	
	Instalments on Bonds	....		938 00		
	Interest on do.	8		164 41		
					1,102 41	
						46,191 17
	Carried forward	....				$157,785 66

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1879. April 30.	*Amount brought forward*	$11,760,884 30
	Amount carried forward	$11,760,884,30

CITY COLLECTOR'S ACCOUNT. — *Continued.* *Cr.*

1879. April 30.	*Brought forward*	....	.....	.....	$157,785 66
	Beach Street.				
	Betterment	....	$4,466 67		
	Interest on do.	9	51 00		
				$4,517 67	
	Rent	....	.....	480 00	
					4,997 67
	Bedford Street.				
	Betterment	....	.....	114 34	
	Interest on do.	10	.....	22 29	
					136 63
	Bridges.				
	Sale of old material	....	.....	243 54	
	Rent of Buildings, Charles River and Warren Bridges	11	.....	1,755 25	
					1,998 79
	Board of Health.				
	Abating nuisances, 1877–78	....	286 70		
	" 1875–76	....	8,187 30		
				8,474 00	
	Pumping and filling	....	.....	15 07	
	Violation of Health Ordinance	....	.....	12 26	
	Grease licenses	12	.....	149 00	
					8,650 33
	Boston Harbor.				
	Sale of boat	13	.....	.....	30 00
	Bonds. Sales of Public Lands.				
	Instalments on:				
	Neck Lands	....	5,957 00		
	Interest on do.	....	1,260 16		
				7,217 16	
	South Boston Lands	....	1,086 00		
	Interest on do.	....	280 19		
				1,366 19	
	Albany Street Lands	14	.....	804 40	
					9,387 75
	Cottage Street.				
	Betterment	15	.....	.....	166 67
	Church Street District.				
	Instalment on Bond	....	.....	610 98	
	Interest on do.	16	.....	43 64	
					654 62
	City of Charlestown.				
	Interest on Bonds	17	.....	.....	1,770 92
	City Clerk.				
	Fees	18	.....	.....	5,000 20
	City Registrar.				
	Marriage licenses	19	.....	.....	1,815 00
	City Hospital.				
	Income on Goodnow Fund	....	.....	495 00	
	" Nichols "	....	.....	30 00	
	Paying Patients	....	.....	7,820 42	
	Sale of old material	20	.....	160 00	
					8,505 42
	Cedar Grove Cemetery.				
	From Superintendent	....	.....	4,542 41	
	" sale of lots	21	.....	4,557 35	
					9,099 76
	Commission.				
	From State, 1 per cent. commission on Bank Taxes	22	.....	.....	5,048 98
	Cochituate Water Works.				
	From Water Rates Assessment, 1877	....	114 60		
	From Water Rates Assessment, 1878	....	288,892 93		
	From Water Rates Assessment, 1879	....	722,647 68		
				1,011,655 21	
	Cutting off	....	.....	1,578 00	
	Fees	....	.....	1,567 75	
	Carried forward	....	.....	$1,014,800 96	$215,048 40

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1879. April 30.	*Amount brought forward*	$11,760,884 30
	Amount carried forward	$11,760,884 30

CITY COLLECTOR'S ACCOUNT. — *Continued.* *Cr.*

1879. April 30.	*Brought forward*	....	.....	$1,014,800 96	$215,048 40
	Water Board				
	Care of hydrants	....	$47,412 00		
	Service-pipes and repairs	....	5,971 55		
	Off and on water	....	1,689 50		
	Sale of old material	....	2,603 13		
	Difference on main pipes	....	45 90		
	Elevator and stand-pipes	....	1,293 31		
	Extra charge to petitioners for main pipe	....	1,334 91		
	Sundries	....	2,087 46		
	Fines for waste	....	6 00		
	Rents	....	734 85		
	Collection of East Boston rates	23	2,500 00		
				65,678 61	
					1,080,479 57
	Commonwealth of Massachusetts.				
	National Bank Tax	....	.....	504,897 78	
	Less 1 per cent. for Commission	24	.....	5,048 98	
					499,848 80
	Dudley and other Streets				
	Betterments	25	.....	.....	314 87
	Devonshire-street Extension.				
	Betterments	....	.....	984 25	
	Interest on do	26	.....	295 83	
					1,280 08
	Deeds, Real Estate Advertising.				
	Sale of Real Estate for unpaid Taxes, 1877	....	13,131 54		
	Sale of Real Estate for unpaid Taxes, 1876	....	874 57		
	Sale of Real Estate for unpaid Taxes, 1875	....	360 45		
	Sale of Real Estate for unpaid Taxes, 1874	....	151 33		
	Sale of Real Estate for unpaid Taxes, 1873	....	8 25		
	Sale of Real Estate for unpaid Taxes, 1872	....	10 40		
				14,536 54	
	Sale of Real Estate for Betterments, 1876–7	....	91 10		
	Sale of Real Estate for Betterments, 1875–6	....	24 61		
	Sale of Real Estate for Betterments, 1874	....	7 00		
				122 71	
	Sale of Real Estate for Paving 1877–8	....	92 29		
	Sale of Real Estate for Paving 1876–7	....	91 74		
				184 03	
	Sale of Real Estate for Sewers, 1877–8	....	240 67		
	Sale of Real Estate for Sewers, 1876–7	....	23 55		
	Sale of Real Estate for Sewers, 1875–6	....	13 88		
	Sale of Real Estate for Sewers, 1874	27	7 10		
				285 20	
					15,128 48
	Emerson Street.				
	Betterment	....	.....	240 00	
	Interest on do	28	.....	82 85	
					322 85
	Eustis Street.				
	Betterment	....	.....	301 66	
	Interest on do	29	.....	44 62	
					346 28
	Evergreen Cemetery.				
	Sale of lots	....	.....	295 00	
	Sale of grass	30	.....	30 00	
					325 00
	East Boston Ferries.				
	Tolls	31	.....	.....	166,530 31
	Carried forward	....	.....	.....	$1,979,624 64

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1879. April 30.	*Amount brought forward*	$11 760,884 30
	Amount carried forward	$11,760,884,30

City Collector's Account. — *Continued.*

1879. April 30.	*Brought forward*	....	.....	.....	$1,979,624 64
	Eliot Street.				
	Betterment	32	.....	.....	1,300 00
	Foster Street.				
	Betterment	....	.....	$218 34	
	Interest on do	33	.....	38 21	
					256 55
	Fort Hill Improvement.				
	Instalment on Bonds	....	$9,474 00		
	Interest on do	34	1,410 31		
				10,884 31	
	Betterments on Purchase street	....	.....	1,500 00	
					12,384 31
	Fire Department.				
	Sale of hose	....	394 36		
	" old Sutton heaters	....	5 00		
	" " materials	....	188 15		
	Loan of hose	....	45 00		
	Refund of over-payment	....	3 00		
	Sale of manure	....	732 00		
	Service of engine	....	5 00		
				1,372 51	
	Rent of Hose House No. 6	....	191 69		
	Rent of Chemical Engine House No. 5, Egleston square		400 05		
	Rent of Chemical Engine House No. 7	....	266 71		
	Rent of Chemical Engine House No. 2	....	150 00		
	Rent of Chemical Engine House No. 4	....	150 00		
	Rent of Chemical Engine House No. 3	....	233 37		
	Rent of Chemical Engine House No. 6	....	400 02		
	Rent of Hook & Ladder House No. 4, Eustis street	35	42 00		
				1,833 84	
					3,206 35
	Fire-Alarm Telegraph.				
	Sale of old wire	....	.....	21 00	
	Repairs	....	.....	18 27	
	Damage to pole	36	.....	10 00	
					49 27
	Fort Hill Wharf.				
	Rents	37	.....	.....	1,350 00
	Fairfield Street.				
	Betterment	38	.....	.....	3,547 50
	Hanover Street, No. 1.				
	Betterments	39	.....	.....	7,000 00
	Hanover Street, No. 2.				
	Instalments on Bond	....	.....	400 00	
	Interest on do	40	.....	424 70	
					824 70
	Health Department.				
	Sale of ashes, 1878–9	....	2,186 47		
	" " 1877–8	....	809 95		
				2,996 42	
	" old material, 1878–9	....	125 46		
	" 1877–8	....	40 00		
				165 46	
	" street dirt, 1878–9	....	1,314 13		
	" 1877–8	....	124 10		
				1,438 23	
	" manure, 1878–9	....	.....	1,075 00	
	" offal, city	....	19,750 42		
	" Highlands	....	4,900 50		
	" Charlestown	....	3,170 30		
				27,821 22	
	Removing ashes, 1878–9	....	2,002 19		
	1877–8	....	24 00		
				2,026 19	
	Conveying prisoners, 1878–9	....	.....	2,124 00	
	Discount on nails, 1878–9	41	.....	44 05	
					37,690 57
	Carried forward	....	.....	.....	$2,047,233 89

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1879. April 30.	*Amount brought forward*	$11,760,884 30
	Amount carried forward	$11,760,884 30

City Collector's Account. — *Continued.*

1879. April 30.	*Brought forward*	....	.....	.....	$2,047,233 89
	Hay Scales.				
	West Roxbury Scales	....	.....	$31 58	
	East Boston "	....	.....	25 28	
	South "	....	.....	29 02	
	Boston Highlands "	....	.....	8 38	
	Northern "	....	.....	554 14	
	Roslindale "	....	.....	12 10	
	Brighton "	....	.....	56 89	
	Jamaica Plain "	42	.....	57 98	
					775 37
	House of Industry.				
	Income from Directors for Public Institutions	....	.....	.....	15,859 77
	House of Correction.				
	Income from Directors for Public Institutions	44	.....	.....	43,116 58
	Incidentals.				
	Restitution Money	....	.....	100 00	
	Babcock Music Fund	....	.....	163 00	
	Foss Flag Fund	....	.....	120 00	
	" 17th June Fund	....	.....	120 00	
	Compromise case, Metropolitan R. R. Corporation *vs.* City	....	.....	7,077 40	
	Case, Boylston National Bank *vs.* City	45	.....	1,241 40	
					8,821 80
	Improved Sewerage.				
	Sale of stone	46	.....	.....	50 00
	Interest.				
	Tax Levy, 1878	....	$24,430 46		
	" 1877	....	43,387 82		
	" 1876	....	4,458 64		
	" 1875	....	2,993 24		
	" 1874	....	947 21		
	" 1873	....	134 81		
	" 1872	....	3 36		
				76,355 54	
	Sewers, 1877–8	....	67 93		
	" 1876–7	....	16 68		
	" 1875–6	....	23 72		
	" 1874	....	56 89		
				165 22	
	Paving, 1877–8	....	30 51		
	" 1876–7	47	29 42		
				59 93	
					76,580 69
	Lincoln Street.				
	Betterment	....	.....	166 67	
	Interest on do	48	.....	18 33	
					185 00
	Lamps.				
	Sale of old material, 1878–9	....	.....	27 00	
	" manure, 1878–9	49	.....	2 50	
					29 50
	Liquor Licenses.				
	Licenses	....	.....	221,264 00	
	" fees, City Clerk	50	.....	2,124 00	
					223,388 00
	Lunatic Hospital.				
	Income from Directors for Public Institutions	51	.....	.....	5,822 92
	Magazine Street.				
	Betterments	....	.....	339 17	
	Interest on do	52	.....	43 35	
					382 52
	Markets.				
	Supt. weighing	53	.....	.....	460 71
	Mt. Hope Cemetery.				
	Sale of lots	....	4,648 00		
	Fees	....	7,695 55		
				12,343 55	
	Rents	54	.....	112 50	
					12,456 05
	Carried forward	....	.....	.....	$2,435,162 80

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1879. April 30.	*Amount brought forward*	$11,760,884 30
	Amount carried forward	$11,760,884,30

City Collector's Account. — *Continued.*

1879. April 30.	*Brought forward*			....	.....	.....	$2,435,162 80
	Mt. Hope Trust Fund. Perpetual care of lots			55	.....	.....	1,925 00
	Mystic Water Works. Water rates.						
	Charlestown, 1879			....	$73,061 32		
	" 1878			....	28,916 29		
						$101,977 61	
	Chelsea, 1877.						
	70 per cent. acct. of Boston	$1,005 18					
	30 " " Chelsea	430 80					
					1,435 98		
	Chelsea, 1878.						
	85 per cent. on $20,000, acct. of Boston,	$17,000 00					
	80 per cent. on $10,000, acct. of Boston	8,000 00					
	75 per cent. on $10,000, acct. of Boston	7,500 00					
	70 per cent. on $9,341.60, acct. of Boston	6,539 11					
			39,039 11				
	15 per cent. on $20,000, acct. of Chelsea	$3,000 00					
	20 per cent. on $10,000, acct. of Chelsea	2,000 00					
	25 per cent. on $10,000, acct. of Chelsea	2,500 00					
	30 per cent. on $9,341.60, acct. of Chelsea	2,802 49					
			10,302 49				
					49,341 60		
						50,777 58	
	Somerville, 1878.						
	70 per cent. on $5,000.70, acct. of Boston	$3,500 50					
	60 per cent. on $3,581.31, acct. of Boston	2,148 79					
			5,649 29				
	30 per cent. on $5,000.70, acct. of Somerville,	1,500 21					
	40 per cent. on $3,581.31, acct. of Somerville,	1,432 52					
			2,932 73				
					8,582 02		
	Somerville, 1879.						
	85 per cent. on $20,000, acct. of Boston	$17,000 00					
	80 per cent. on $10,000, acct. of Boston	8,000 00					
	75 per cent. on $10,000, acct. of Boston	7,500 00					
	70 per cent. on $6,790.55, acct. of Boston	4,753 39					
			37,253 39				
	15 per cent. on $20,000, acct. of Somerville,	$3,000 00					
	20 per cent. on $10,000, acct. of Somerville,	2,000 00					
	Carried forward	$5,000 00	$37,253 39	....	$8,582 02	$102,755 19	$2,437,087 80

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1879. April 30.	*Amount brought forward*	$11,760,884 30
	Amount carried forward	$11,760,884 30

City Collector's Account. — *Continued.*

1879. April 30.	*Brought forward* $5,000 00	$37,253 39	....	$8,582 02	$102,755 19	$2,437,087 80
	25 per cent. on $10,000, acct. of Somerville, 2,500 00					
	30 per cent. on $6,790.55, acct. of Somerville, 2,037 16					
		9,537 16				
				46,790 55		
					55,372 57	
	Everett, 1877.					
	85 per cent. on $444.03, acct. of Boston.....	377 43				
	15 per cent. on $444.03, acct. of Everett.....	66 60				
				444 03		
	Everett, 1878.					
	85 per cent. on $7,022.52, acct. of Boston.....	5,969 14				
	15 per cent. on $7,022.52, acct. of Everett.....	1,053 38				
				7,022 52		
					7,466 55	
	East Boston, 1878.					
	70 per cent. on $135.48,	94 84				
	10 per cent. on $4,325.80,	432 58				
	60 per cent. on $15,088.94,	9,053 36				
				9,580 78		
	East Boston, 1879.					
	85 per cent. on $20,000.00,	$17,000 00				
	80 per cent. on $10,000.00,	8,000 00				
	75 per cent. on $10,000.00,	7,500 00				
	70 per cent. on $9,671.90,	6,770 33				
				39,270 33		
					48,851 11	
	Fines		....	.....	380 00	
	Fees.....		....	.....	277 50	
	Extra Work, Service Pipes		....	.....	770 97	
	Off and on Water		....	.....	113 00	
	Maintaining Meters		....	.....	145 00	
	Interest on Contract.....		....	.....	2,330 42	
	Sale of old pipe		....	.....	103 00	
	" stock		56	.....	135 79	
						268,701 10
	Mystic Sewer.					
	Sale of building.....		....	.....	25 00	
	" stock, tools, etc.		57	.....	397 81	
						422 81
	Northampton-street District.					
	Betterments.....		....	691 21		
	Interest on do.		....	66 09		
					757 30	
	Instalment on Bond		....	460 00		
	Interest on do.		....	60 82		
					520 82	
	Rents		58	.....	5,076 05	
						6,354 17
	North Street.					
	Interest on Bond		59	.....	.....	30 00
	Overseers of the Poor.					
	From Overseers of the Poor, support of poor of other cities and towns.....		....	.....	14,108 97	
	Commonwealth of Massachusetts, State Paupers.....		....	.....	9,000 07	
	Burials and support of poor.....		....	.....	6,262 39	
	Heating Charity Building, from occupants		60	.....	520 49	
	Estate of pauper		....	.....	3 95	
						29,895 87
	Oliver Street.					
	Betterments.....		61	.....	.....	2,017 77
	Carried forward		....	.....	.....	$2,744,509 52

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1879. April 30.	*Amount brought forward*	$11,760,884 30
	Amount carried forward	$11,760,884,30

City Collector's Account. — *Continued.*

1879. April 30.	*Brought forward*	....	.....	.....	$2,744,509 52
	Public Lands.				
	Rent of Wharf, Albany Street	....	.....	$1,933 34	
	" " No. 6 South Bay	....	.....	625 00	
	Rent of House and Land, Highland Street	....	.....	250 00	
	Rent of House and Land, South Boston	....	.....	287 50	
	Rent of House and Land, Rutherford Avenue, Charlestown	....	.....	288 50	
	Rent of House and Land, Bristol Street	....	.....	916 63	
	Rent of House and Land, Albany and Stoughton Streets	....	.....	143 75	
	Rent of House and Land, 2903 Washington Street	....	.....	150 00	
	Rent of Stable, Albany Street	....	.....	163 67	
	Rent, Poor House, Brighton	....	.....	20 00	
	Rent of Great Brewster Island	....	.....	100 00	
	Rent of Land, cor. of Harrison Avenue and E. Newton Street	62	.....	20 00	
					4,898 39
	Public Buildings.				
	Instalments on Bonds	....	$376 00		
	Interest on do.	....	97 64		
				473 64	
	Rent of Eastern Avenue Wharf	....	3,000 00		
	" Faneuil Hall	....	152 46		
	" Curtis Hall	....	65 00		
	" Ward Rooms	....	494 00		
				3,711 46	
	Setting Glass	....	6 00		
	Dividend on Insurance Scrip	63	6 00		
				12 00	
					4,197 10
	Paving and Repair of Streets.				
	Assessments,				
	1878–79	....	12,199 21		
	1877–78	....	4,239 73		
	1876–77	....	866 97		
	1874	....	18 59		
				17,324 50	
	Repairs, 1878–79	....	163 50		
	Sale of Old Material, 1878–79	....	4 00		
				167 50	
	Sale of Manure.				
	1878–79	....	214 00		
	1877–78	64	33 06		
				247 06	
					17,739 06
	Peddlers.				
	Licenses	65	.....	.....	835 00
	Pauper Expenses.				
	Income from Directors for Public Institutions	66	.....	.....	1,944 68
	Police.				
	Hack Licenses	....	.....	1,177 00	
	Wagon Licenses	....	.....	2,677 00	
	Extra Service	....	.....	5,127 75	
	Sale of Horses	....	.....	266 92	
	Refund of Over-payment to Police Officers	....	.....	8 26	
	Auctioneers' Licenses	....	.....	152 00	
	Drivers' and Conductors' Licenses	....	.....	325 25	
	Sale of Old Material	....	.....	271 83	
	" Gaming Utensils	....	.....	15 65	
	" Unclaimed Goods	....	.....	144 06	
	" Intelligence Office Record Books	67	.....	20 80	
					10,186 52
	Police Charitable Fund.				
	Witness Fees, Municipal Court, Dorchester District	....	.....	153 40	
	Witness Fees, Municipal Court, Charlestown District	....	.....	537 70	
	Witness Fees, Municipal Court, West Roxbury	....	.....	72 20	
	Carried forward	....	.....	$763 30	$2,784,310 27

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1879. April 30.	*Amount brought forward*	$11,760,884 30
	Amount carried forward	$11,760,884 30

City Collector's Account. — *Continued.*

1879. April 30.	*Brought forward*	....	.....	$763 30	$2,784,310 27
	Witness Fees, Municipal Court, Brighton	....	.....	103 50	
	Witness Fees, Municipal Court, Highlands	....	.....	261 70	
	Witness Fees, Municipal Court, South Boston	....	.....	860 80	
	Witness Fees, Municipal Court, East Boston	....	.....	369 20	
	Witness Fees, Superior and Municipal Courts	68	.....	4,831 61	
					7,190 11
	Printing and Stationery.				
	Sale of City Documents	69	.....	.....	102 36
	Public Library.				
	Interest on Trust Funds	....	.....	6,917 78	
	Fines	....	.....	2,153 05	
	Sale of Catalogues	....	.....	465 27	
	Donation of J. Ingersoll Bowditch	....	.....	500 00	
	" Dr. Samuel A. Green	70	.....	1,000 00	
					11,036 10
	Public Park, Back Bay.				
	Sale of Grass	71	.....	.....	47 75
	Quarantine.				
	Board of Health	72	.....	.....	3,737 71
	Rents.				
	Markets	....	.....	101,016 58	
	Old State House	....	.....	16,000 00	
	Quincy Hall	....	.....	2,958 34	
	Stable, Charlestown	....	.....	150 00	
	House, 94 Roxbury Street	....	.....	300 00	
	Hook and Ladder House, No. 4, Eustis Street	....	.....	125 00	
	Rotunda, Quincy Hall	....	.....	1,000 00	
	Mayhew School Yard	....	.....	120 00	
	Produce Exchange	73	.....	450 00	
					122,119 92
	Roxbury Canal Improvement.				
	Sale of Draw of Albany Street Bridge	....	.....	112 50	
	Sale of building	74	.....	25 00	
					137 50
	Swett Street Extension.				
	Betterments	....	$5,262 00		
	Interest on do.	....	382 16		
				5,644 16	
	Instalments on Bonds	75	.....	11,800 00	
					17,444 16
	Shawmut Avenue.				
	Betterments	....	.....	3,042 00	
	Interest on do.	76	.....	256 54	
					3,298 54
	Suffolk-street District.				
	Instalments on Bonds	....	27,045 36		
	Interest on do.	....	3,163 45		
				30,208 81	
	Rent of House and Land, 154 Shawmut Avenue	....	412 50		
	Rent of House and Land, 4 Albion Street	....	385 00		
	Rent of Land cor. of Dover Street and Shawmut Avenue	....	150 00		
	Rent of House and Land, 10 Indiana Place	....	270 00		
	Rent of House and Land, 197 Shawmut Avenue	77	114 00		
				1,331 50	
					31,540 31
	School Houses, Public Buildings.				
	Instalments on Bonds	....	27,699 00		
	Interest on do.	....	4,102 16		
				31,801 16	
	Rents	78	.....	40 00	
					31,841 16
	Carried forward	....	.....	.....	$3,012,805 89

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1879. April 30.	*Amount brought forward*	$11,760,884 30
	Amount carried forward	$11,760,884,30

City Collector's Account. — *Continued.*

1879. April 30.	*Brought forward*	....	.....	.....	$3,012,805 89
	Small-pox Hospital.				
	Rent of House and Land, Swett Street	....	.....	312 50	
	Paying Patients	79	.....	54 28	
					366 78
	School Expense, School Committee.				
	Sale of Books and Material, Evening Schools	80	.....	.....	406 35
	School Instructors.				
	Tuition, Non-Residents, 1878–79	....	2,066 83		
	" " 1877–78	....	935 03		
				3,001 86	
	Tuition Deaf-Mutes	....	45 00		
	From Treasurer of Commonwealth, Tuition of Deaf-Mutes, 1878–79 ..... $11,719 36				
	Tuition Deaf-Mutes, 1877–78 ..... 3,661 18				
			15,380 54		
	From Treasurer of State of New Hampshire, 1878–79 ..... $150 00				
	1877–78 ..... 75 00				
			225 00		
				15,650 54	
	Dog Licenses	....	13,278 00		
	Treasurer of Stoughton School Fund	....	223 76		
	Interest on Smith Fund	81	354 03		
				13,855 79	
					32,508 19
	Stone Cutting, Deer and Rainsford's Islands.				
	Income from Directors for Public Institutions	81½	.....	.....	10,755 20
	Soldiers' Relief.				
	Treasurer of Commonwealth, State Aid	82	.....	.....	79,730 88
	Sewers and Drains.				
	Assessments,				
	1878–79	....	11,443 46		
	1877–78	....	21,074 53		
	1876–77	....	200 60		
	1875–76, Aug. 9, '75, to Apr. 30, '76	....	1,373 90		
	1874	....	321 89		
	1869	....	22 19		
	1864	....	12 01		
	1863	....	46 54		
	1862	....	40 64		
	1860	....	24 61		
	1859	....	26 78		
				34,587 15	
	Entrance Fees from Superintend't,	....	.....	392 84	
	Repairs, 1878–79	....	.....	49 50	
	Labor, 1878–79	....	.....	427 50	
	Sale of Old Material, 1878–79	....	.....	20 61	
	Use of Pump	83	.....	42 00	
					35,519 60
	Tax and other Fees.				
	Fees on Taxes,				
	1878	....	3,099 20		
	1877	....	3,162 86		
	1876	....	247 09		
	1875	....	210 74		
	1874	....	62 24		
	1873	....	7 70		
	1872	....	40		
	1871	....	20		
				6,790 43	
	Do. on Betterments, 1876–77	....	7 40		
	" 1875	....	60		
	" 1874	....	6 80		
				14 80	
	Carried forward	....	.....	$6,805 23	$3,172,092 89

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1879. April 30.	*Amount brought forward*	$11,760,884 30
	Amount carried forward	$11,760,884 30

City Collector's Account. — *Continued.*

1879. April 30.	*Brought forward*	....	.....	$6,805 23	$3,172,092 89
	Fees on Paving, 1878–79	....	$27 10		
	" 1877–78	....	21 60		
	" 1876–77	....	4 78		
	" 1874	....	20		
				53 68	
	Do. on Sewers, 1878–79	....	9 40		
	" 1877–78	....	53 18		
	" 1876–77	....	40		
	" 1875–76	....	2 92		
	" 1874	....	5 82		
				71 72	
	Do. on Health Department, 1878–79	....	3 00		
	" 1877–78	....	1 79		
				4 79	
	Do. on Fire Department	....	.....	60	
	Do. on School Instructors	....	.....	5 40	
	Do. on Board of Health	84	.....	1 60	
					6,943 02
	Town of Brighton.				
	Betterments,				
	Cambridge Street	....	370 00		
	Market Street, $6,491 60				
	Interest on do., 911 62				
			7,403 22		
				7,773 22	
	Deeds, Real Estate Advertising, etc.	....	2 00		
	Taxes	....	230 75		
	Costs and Interest on Betterments.	85	204 15		
				436 90	
	Tremont Street.				8,210 12
	Betterment	....	.....	500 00	
	Interest on do.	86	.....	264 33	
					764 33
	Taxes.				
	Levy of 1878: —				

Wards.	Polls.	Real Estate.	Personal.	Total.
1	$3,976 00	$66,877 50	$10,724 56	$81,578 06
2	3,536 00	95,476 36	8,747 52	107,759 88
3	3,648 00	58,439 20	14,584 80	76,672 00
4	3,720 00	79,614 65	8,400 96	91,735 61
5	3,520 00	111,403 25	49,502 36	164,425 61
6	3,630 00	409,850 74	195,420 38	608,881 12
7	3,374 00	296,051 38	77,352 66	376,778 04
8	3,160 00	88,212 60	12,430 08	103,802 68
9	3,470 00	207,900 46	216,433 56	427,804 02
10	3,134 00	846,064 10	416,175 60	1,265,373 70
11	4,782 00	498,908 39	344,027 92	847,718 31
12	3,508 00	516,772 98	250,963 20	771,244 18
13	3,722 00	109,543 63	6,833 68	120,099 31
14	4,354 00	103,283 56	19,864 32	127,501 88
15	3,306 00	66,743 52	8,465 32	78,514 84
16	3,350 00	137,834 88	12,383 88	153,568 76
17	4,098 00	182,291 22	54,323 22	240,712 44
18	4,354 00	197,363 20	120,930 00	322,647 20
19	4,350 00	115,344 10	10,097 92	129,792 02
20	4,410 00	123,412 48	20,562 72	148,385 20
21	4,258 00	199,615 56	67,583 81	271,457 37
22	2,906 00	120,306 68	21,788 93	144,701 61
23	4,504 00	154,026 28	107,415 76	265,946 04
24	5,482 00	172,394 30	64,434 06	242,310 36
25	2,248 00	84,242 19	19,174 06	105,664 25
	$94,500 00	$5,041,953 21	$2,138,621 28	

	Total received on Tax Levy, 1878.	....	.....	7,275,074 49	
	Carried forward	....	.....	$7,275,074 49	$3,188,010 36

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1879. April 30.	*Amount brought forward*	$11,760,884 30
	Amount carried forward	$11,760,884,30

CITY COLLECTOR'S ACCOUNT. — *Continued.* *Cr.*

1879. April 30.	*Brought forward*	$7,275,074 49	$3,188,010 36

Taxes.
Levy of 1877: —

Wards.	Polls.	Real Estate.	Personal.	Total.
1	$560 00	$13,758 27	$444 09	$14,762 36
2	404 00	11,283 07	577 54	12,264 61
3	244 00	7,477 21	180 53	7,901 74
4	156 00	8,990 53	233 85	9,380 38
5	350 00	3,123 49	12,331 68	15,805 17
6	168 00	20,989 25	1,789 91	22,947 16
7	166 00	29,351 29	5,142 45	34,659 74
8	182 00	9,646 11	808 27	10,636 38
9	274 00	8,537 22	1,679 75	10,490 97
10	258 00	42,820 09	8,301 73	51,379 82
11	470 00	44,308 56	1,437 46	46,216 02
12	466 00	40,527 47	3,188 38	44,181 85
13	334 00	26,964 60	362 67	27,661 27
14	534 00	22,385 52	880 93	23,800 45
15	376 00	15,921 58	294 71	16,592 29
16	172 00	19,821 61		19,993 61
17	424 00	32,178 14	1,227 34	33,829 48
18	392 00	33,715 71	7,883 30	41,991 01
19	280 00	34,699 05		34,979 05
20	434 00	34,695 98	2,034 05	37,164 03
21	442 00	32,789 61	2,298 53	35,530 14
22	134 00	23,586 75	500 01	24,220 76
23	456 00	23,611 82	1,610 61	25,678 43
24	712 00	28,361 80	25 75	29,099 55
25	306 00	17,085 02	988 33	18,379 35
	$8,694 00	$586,629 75	$54,221 87	

Total received on Tax Levy, 1877.	....	.....	649,545 62

Levy of 1876: —

Wards.	Polls.	Real Estate.	Personal.	Total.
1	$4 00	$165 10	$24 13	$193 23
2	4 00	1,225 55	2 54	1,232 09
3	2 00	24 13		26 13
4	10 00	11 43		21 43
5	4 00	60 96		64 96
6	4 00		2 54	6 54
7	10 00		68 04	78 04
8	2 00	83 82		85 82
9	6 00	50 80		56 80
10	68 00	2,150 59	39 29	2,257 88
11	56 00	1,067 05	17 78	1 140 83
12	2 00	264 16	336 25	602 41
13	4 00	538 48	203 20	745 68
14	20 00	972 03	3 81	995 84
15	24 00	278 13	34 29	336 42
16	4 00	389 89		393 89
17	82 00	368 30		450 30
18	60 00	328 86	6,485 35	6,874 21
19	4 00	1,626 87		1,630 87
20	112 00	1,387 48		1,499 48
21	20 00	1,572 26	15 24	1,607 50
22 B	26 00	1,303 02	89 00	1,418 02
22 R	8 00	3,794 76	16 51	3,819 27
23	26 00	857 25	5 08	888 33
24	20 00	782 32	33 02	835 34
	$582 00	$19,303 24	$7,376 07	

Total received, Tax Levy, 1876....	....	.....	27,261 31
Carried forward	....	.....	$7,951,881 42	$3,188,010 36

Dr. CITY COLLECTOR'S ACCOUNT. — *Concluded.*

1879. April 30.	*Amount brought forward*	$11,760,884
		$11,760,884 30

CITY COLLECTOR'S ACCOUNT. — *Concluded.* *Cr.*

1879. April 30.	*Brought forward*	....	.....	$7,951,881 42	$3,188,010 36

Taxes.
Levy of 1875:—

Wards.	Polls.	Real Estate.	Personal.	Total.
1	$4 00		$41 10	$45 10
2	2 00	$650 75		652 75
3		93 16		93 16
4				
5	4 00		274 00	278 00
6	2 00	1,219 30	137 00	1,358 30
7	4 00	208 24	6 85	219 09
8		52 50		52 50
9	22 00	909 68	21 92	953 60
10		232 90		232 90
11	2 00	250 71		252 71
12	4 00	141 11		145 11
13		924 74		924 74
14	2 00	2,049 52	11 00	2,062 52
15	10 00	1,784 41	120 09	1,914 50
16		755 12		755 12
17		1,186 42		1,186 42
19	2 00	613 76	2 74	618 50
20			11 55	11 55
21			49 21	55 21
22	6 00			
	$64 00	$11,072 32	$675 46	

Total received, Tax Levy, 1874	....	.....	11,811 78	
" " " 1873	....	.....	3,975 02	
" " " 1872	....	.....	542 16	
" " " 1871	....	.....	114 32	
Corporation Tax, from Commonwealth	....	$271,720 60	4 62	
Corporation Bank Tax, from Commonwealth	....	24,878 29		
Corporation Bank Tax, 1876	....	367 44		
Bank Tax	87	179,582 22		
			476,548 55	
				8,444,877 87
Washington and Essex Streets..				
Betterments	....	.....	2,513 77	
Interest on do.	88	.....	284 03	
				2,797 80
Washington-street Extension.				
Betterments	....	.....	119,725 11	
Interest on do.	89	.....	2,242 07	
				121,967 18
Widening Streets.				
Instalments on Bonds	....	1,236 00		
Interest on do.	....	287 69		
			1,523 69	
Rent of Land corner Washington and Water streets	...	1,600 00		
Rent of Land corner Salutation and Battery streets	....	10 00		
			1,610 00	
Sale of grass	....	.....	2 00	
Release of Land Rockland street..	90	.....	47 00	
				3,182 69
West Boston and other Bridges.				
Rent	91	.....	.....	48 40
				$11,760,884 30

THOMAS SHERWIN,
City Collector.

BOSTON, May 1, 1879.
E. & O. E.

Dr. COUNTY OF SUFFOLK, *in Account Current, from May 1, 1878,*

1879. April 30.	To cash paid County Treasurer	$62,644 02
	Amount carried forward	$62,644 02

to April 30, 1879, with COUNTY COLLECTOR. *Cr.*

1879. April 30.	By Cash received as follows: —				
	From Sheriff.				
	Fines and Costs	92			$25,136 84
	From Clerk of Supreme Judicial Court.				
	Half Surplus Fees	93			180 05
	From Clerk of Superior Criminal Court.				
	Half Surplus Fees	94			714 76
	From Clerk of Superior Court, Civil Session.				
	Half Surplus Fees			3,204 10	
	Less, as per Statute	95		500 00	
					2,704 10
	From Clerk of Municipal Court, West Roxbury.				
	Fines and Costs			822 38	
	Less Expenses: —				
	Witness Fees, $153 20				
	Officers' Expenses, 44 74				
	Stationery, 26 41				
	Society for Prevention of Cruelty to Animals, 35 00				
	Incidentals, 60				
			259 95		
	Less Officers' Fees	96	72 20		
				332 15	
					490 23
	From Clerk of Municipal Court, East Boston.				
	Fines and Costs			2,344 10	
	Less Expenses: —				
	Postage and Expenses, $29 50				
	Society for Prevention of Cruelty to Animals, 20 00				
	Witness Fees, 277 00				
	Officers' Expenses, 170 33				
			496 83		
	Less Officers' Fees	97	369 20		
				866 03	
					1,478 07
	From Clerk of Municipal Court, Brighton.				
	Fines and Costs			873 85	
	Less Expenses: —				
	Witness Fees, $149 40				
	Officers' Expenses, 49 53				
	Society for Prevention of Cruelty to Animals, 16 50				
	Incidentals, 17 30				
	Clerk-hire, 10 00				
			242 73		
	Less Officers' Fees	98	103 50		
				346 23	
					527 62
	From Clerk of Municipal Court, South Boston.				
	Fines and Costs			3,920 30	
	Less Expenses: —				
	Witness Fees, $514 50				
	Officers' Expenses, 116 34				
	Stationery and Law-books, 16 87				
	Inspection of Milk, 55 00				
	Special Justice, 160 00				
	Post-Office and Telegrams, 21 83				
	Incidentals, 15 77				
			900 31		
	Less Officers' Fees	99	860 80		
				1,761 11	
					2,159 19
	Carried forward				$33,390 86

Dr. COUNTY COLLECTOR'S ACCOUNT. — *Concluded.*

1879. April 30.	*Amount brought forward*	$62,644 02
		$62,644 02

COUNTY COLLECTOR'S ACCOUNT. — *Concluded.* *Cr.*

1879. April 30.	*Brought forward*	....	.....	.....	$33,390 86
	From Clerk of Municipal Court, Charlestown.				
	Fines and Costs	....	.....	$2,851 64	
	Less Expenses: —				
	Witness Fees, $427 10				
	Officers' Expenses, 148 21				
	Stationery, etc., 22 10				
	Special Justice, 55 00				
	Incidentals, 8 00				
	Post-Office, etc., 9 65				
	Medical Expenses, 195 25				
			$865 31		
	Less Officers' Fees	100	537 70		
				1,403 01	
					1,448 63
	From Clerk of Municipal Court, Dorchester District.				
	Fines and Costs	....	.....	994 20	
	Less Expenses: —				
	Witness Fees, $168 40				
	Officers' Expenses, 145 73				
	Incidentals, 39 78				
	Complainants in certain cases, 10 00				
	Society for Prevention of Cruelty to Animals, 5 00				
			368 91		
	Less Officers' Fees	101	153 40		
				522 31	
					471 89
	From Clerk of Municipal Court, Boston Highlands.				
	Fines and Costs	....	.....	3,784 67	
	Less Expenses: —				
	Witness Fees, $1,134 80				
	Officers' Expenses, 390 74				
	Stationery, etc., 20 15				
	Milk Inspector, 10 00				
	Complainants in certain cases, 15 00				
	Medical Attendance, 8 00				
	Postage Expenses, etc., 18 18				
	Society for Prevention of Cruelty to Animals, 19 00				
			1,615 87		
	Less Officers' Fees	102	261 70		
				1,877 57	
					1,907 10
	From Clerk of Municipal Court, Criminal.				
	Fines and Costs	....		$11,975 63	
	Less Expenses: —				
	Society for Prevention of Cruelty to Animals	....	63 00		
	Complainants in certain cases	103	72 50		
				135 50	
					11,840 13
	From Clerk of Municipal Court, Civil Cases,				
	Fines and Costs	104	.....	.....	6,250 23
	From Master of House of Correction,				
	Fines and Costs	105	.....	.....	713 93
	From Superintendent House of Industry,				
	Fines and Costs	106	.....	.....	5,727 54
	From Justice of Police Court, Chelsea.	107	.....	.....	893 71
					$62,644 02

BOSTON, April 30, 1879.
ERRORS EXCEPTED.

THOMAS SHERWIN,
Collector for the County of Suffolk.

Dr. GENERAL SUMMARY, YEAR 1878–79. *Cr.*

City Collector in Account Current with City of Boston.

To Balance from year 1877–78. Amount outstanding April 30, 1878, of Bills deposited between August 9, 1875, and April 30, 1878, and uncollected assessments, as shown on books of the late Treasurer . .	$3,946,159 29	By Amount Cash paid to City Treasurer, May 1, 1878, to April 30, 1879	$11,760,884 30
Amount of bills committed May 1, 1878, to April 30, 1879	10,274,953 40	" Abatements on Bills, May 1, 1878, to April 30. 1879 . .	328,327 00
Amount of cash deposited, May 1, 1878, to April 30, 1879	1,223,011 85	" Balance uncollected to New Account, 1879–80 . .	3,354,913 24
	$15,444,124 54		$15,444,124 54

1878–79.

Statement of all accounts committed to Collector from May 1, 1878, *to April* 30, 1879, *and the amounts collected, abated, and uncollected upon the respective accounts.*

	Schedule.	Committed.	Abated.	Collected.	Uncollected, April 30, 1879.
Betterments	A	$3,547 50	. . . . .	$3,547 50	. . . . .
Board of Health, 1878–9	C	161 26	. . . . .	161 26	. . . . .
Bonds, Public Lands	B	3,407 50	. . . . .	. . . . .	$3,407 50
" Street Improvements . .	B	10,989 00	. . . . .	1,100 00	9,889 00
Bridges, 1878–9	. .	243 54	. . . . .	243 54	. . . . .
Cochituate Water Rates, 1879 .	. .	782,379 20	$28,744 94	722,647 68	30,986 58
Fire Department, 1878–9	. .	1,420 91	. . . . .	1,367 51	53 40
Fire Alarms, 1878–9	. .	33 27	. . . . .	33 27	. . . . .
Health Department, 1877–78 . .	C	37,293 35	106 17	36,692 52	494 66
Improved Sewerage	. .	243 00	. . . . .	50 00	193 00
Lamps, 1878–9	. .	29 50	. . . . .	29 50	. . . . .
Mystic Water rates: —					
Chelsea, 1878	. .	52,255 42	1,521 32	49,341 60	1,392 50
Everett, 1878	. .	7,309 69	228 42	7,022 52	58 75
Charlestown, 1879	. .	82,868 61	1,581 41	73,061 32	8,225 88
Somerville, 1879	. .	49,095 34	1,258 14	46,790 55	1,046 65
Paving, 1878–9	D	17,636 72	80 41	12,580 71	4,975 60
Public Buildings, 1878–9	. .	6 00	. . . . .	6 00	. . . . .
Rents, 1878–9	E	158,086 16	108 34	155,384 12	2,594 70
Sewers, 1878–9	F	33,575 79	210 28	12,375 91	20,989 60
School Instructors, 1878–9 . . .		29,185 31	225 77	27,836 98	1,122 56
Taxes, 1878	G	8,066,615 30	115,314 65	7,275,074 49	676,226 16
Bank Tax, City, 1878	. .	179,582 22	. . . . .	179,582 22	. . . . .
" State, 1878	. .	499,848 80	. . . . .	499,848 80	. . . . .
" Commission, 1878 .	. .	5,048 98	. . . . .	5,048 98	. . . . .
		$10,020,863 37	$149,379 85	$9,109,826 98	$761,656 54

1877-78.

Statement of all uncollected assessments committed to the Collector from May 1, 1877, to April 30, 1878, and the amount collected, abated, and uncloected upon the respective assessments.

		Schedule.	Outstanding April 30, 1878.	Abated.	Collected.	Uncollected April 30, 1879.
Bonds — Public Lands, 1877-78.		B	$25,965 22	. . . . .	$804 40	$25,160 82
Bonds — Street Improvements, 1877-78		B	21,356 08	. . . . .	1,759 61	19,596 47
Bridges, 1877-78		. .	15 50	. . . . .	. . . . .	15 50
Board of Health, 1877-78 . . .		C	1,370 93	$14 31	301 77	1,054 85
Cochituate Water Rates, 1878 .		. .	106,002 54	20,993 22	288,892 93	. . . . .
Cochituate Water Rates, 1878, additional		. .	203,883 61			
Fire Department		. .	5 00	. . . . .	5 00	. . . . .
Health Department, 1876-77 . .		C	1,023 05	6 00	998 05	19 00
Mystic Water Rates: —						
Chelsea, 1877 . . .	$1,526 22					
" additional .	328 88					
			2,855 10	1,419 12	1,435 98	. . . . .
Everett, 1877 . . .	88 00					
" additional .	434 03					
			522 03	78 00	444 03	. . . . .
Somerville, 1878, .	1,657 00					
" additional .	7,966 95					
			9,623 95	1,041 93	8,582 02	. . . . .
Charlestown, 1878	2,246 25					
" additional	27,985 01					
			30,231 26	1,314 97	28,916 29	. . . . .
Paving, 1877-78		D	4.534 62	147 56	4,272 79	114 27
Rents, "		E	911 27	200 00	711 27	. . . . .
Sewers, "		F	23,787 09	511 28	21,074 53	2,201 28
School Instructors, 1877-78 . .		. .	5,331 99	660 78	4,671 21	. . . . .
Taxes, 1877		G	783,154 29	35,982 85	649,545 62	97,707 73
" " additional		. .	81 91			
Insurance Scrip		. .	100 00	. . . . .	. . . . .	100 00
			$1,220,755 44	$62,370 02	$1,012,415 50	$145,969 92

1876-77.

Statement of all uncollected assessments committed to the Collector from May 1, 1876, to April 30, 1877, and amounts collected, abated and uncollected, upon the respective assessments.

	Schedule.	Outstanding April 30, 1878.	Abated.	Collected.	Uncollected April 30, 1879.
Betterments 1876–77	A	$16,901 01	$1,720 00	$12,770 67	$2,410 34
Bonds — Public Lands . "	B	3,570 00	. . . . .	338 00	3,232 00
" Street Improvem't "	B	41,114 95	12,000 00	17,668 00	11,446 95
Bridges . . . . . "	. .	65 09	. . . . .	. . . . .	65 09
Board of Health . . . . . "	. .	32 84	. . . . .	. . . . .	32 84
Fire Department . . . . . "	. .	30 00	. . . . .	. . . . .	30 00
Health Department . . . . "	C	353 50	. . . . .	. . . . .	353 50
Lamps . . . . . "	. .	35 75	. . . . .	. . . . .	35 75
Paving . . . . . "	D	1,144 85	115 11	866 97	162 77
Rents . . . . . "	E	783 17	130 00	153 17	500 00
Sewers . . . . . "	F	6,957 47	. . . . .	200 60	6,817 93
" additional	. .	61 06			
Taxes 1876	G	129,336 55	1,045 17	27,261 31	101,240 89
" additional	. .	210 82			
Cochituate Water Rates, additional 1877	. .	114 60	. . . . .	114 60	. . . . .
		$200,711 66	$15,010 28	$59,373 32	$126,328 06

1875-76.

Statement of all uncollected assessments committed to the Collector from August 9, 1875, to April 30, 1876, and amounts collected, abated, and uncollected upon the respective assessments.

	Schedule.	Outstanding April 30, 1878.	Abated.	Collected.	Uncollected April 30, 1879.
Betterments 1875–76	A	$6,210 71	$1.666 50	$3,885 87	$658 34
Bonds — Public Lands . "	B	29,211 50	. . . . .	. . . . .	29,211 50
" Street Improvem't "	B	209,138 00	. . . . .	76,075 00	133,063 00
Board of Health . . . . "	C	9,549 71	192 50	8,187 30	1,169 91
Eastern Ave., and Bridge "	. .	35 00	35 00	. . . . .	. . . . .
Health Department . . "	C	1,518 50	. . . . .	. . . . .	1,518 50
Lamps . . . . . "	. .	13 75	. . . . .	. . . . .	13 75
Sewers . . . . . "	F	3,827 25	314 83	1,373 90	2,138 52
Taxes 1875	G	144,631 89	. . . . .	. . . . .	. . . . .
" additional . . . . "	. .	169 77	24,209 08	11,811 78	108,780 80
		$404,306 08	$26,417 91	$101,333 85	$276,554 32

Old — Before August 9, 1875.

Statement of all uncollected assessments April 30, 1878, *of accounts outstanding August* 9, 1875, *as shown by the books of the late Treasurer and Collector, and the amounts collected, abated, and uncollected upon the respective accounts of assessments.*

	Schedule.	Outstanding April 30, 1878.	Abated.	Collected.	Uncollected April 30, 1879.
Betterments	A	$468,957 39	. . . . .	. . . . .	. . . . .
" additional	A	11,730 93	$44,206 25	$184,575 45	$251,906 62
Bonds — Public Lands	B	20,292 50	8,201 50	6,705 00	5,386 00
" Street Improvement	B	176,511 85	22,353 63	58,436 73	95,721 49
Health Department	C	12,594 51	. . . . .	. . . . .	12,594 51
Board of Health	. .	10,699 20	. . . . .	. . . . .	10,699 20
Inspection of Buildings	. .	236 97	. . . . .	. . . . .	236 97
Paving	D	104,236 24	. . . . .	18 59	104,217 65
Public Buildings	. .	50 25	. . . . .	. . . . .	50 25
Rents	E	56 25	. . . . .	56 25	. . . . .
Sewers	F	88,204 24	26 64	494 66	87,682 94
Tax Levy 1869 to 1874	. .	560,057 43	360 92	4,636 12	555,182 85
Tax Levy additional	G	122 46			
Tax Levy 1822 to 1868	. .	920,725 92	. . . . .	. . . . .	920,725 92
		$2,374,476 14	$75,148 94	$254,922 80	$2,044,404 40

Schedule A.

Consolidated Statement of the Collections from May 1, 1878, *to April* 30, 1879, *on account of Betterments.*

		Assessments.	Abated.	Collected.	Uncollected April 30, 1879.
Committed from May 1, 1878, to April 30, 1879	1878–9	$3,547 50	. . . . .	$3,547 50	. . . . .
Committed from May 1, 1876, to April 30, 1877	1876–7	16,901 01	1,720 00	12,770 67	$2,410 34
Committed Aug. 9, 1875, to April 30, 1876	1875–6	6,210 71	1,666 50	3,885 87	658 34
Outstanding Aug. 9, 1875	1875	192,949 04	11,631 25	42,464 99	138,852 80
" " "	1874	189,429 40	26,150 00	122,616 22	45,163 51
additional	. . . .	4,500 33			
" Aug, 9, 1875	1873	4,241 00	. . . . .	7,176 47	4,295 13
additional	"	7,230 60			
" Aug. 9, 1875	1872	6,373 34	1,300 00	1,500 00	3,573 74
" " "	1871	1,920 00	. . . . .	. . . . .	1,920 00
" " "	1870	34,300 00	5,125 00	8,800 00	20,375 00
" " "	1869	39,744 61	. . . . .	2,017 77	37,726 84
		$507,347 54	$47,592 75	$204,779 49	$254,975 30

Of the sums reported above as uncollected, there are secured by deeds for the sale of the real estate for unpaid betterments, deposited with the City Auditor, the following amounts: —

1875	$17,160 13
1874	1,960 00
1873	1,795 13
1872	1,675 00
1871	800 00
	$23,390 26

The collection of the largest proportion of theunpaid Betterments is delayed by suits brought against the City for reduction of the assessments. The several cases now pending involve assessments to the amount of $144,748.61, as follows: —

Assessments for the year	1875	$63,760 00
" "	1874	37,650 00
" "	1873	2,500 00
" "	1872	2,915 00
" "	1870	14,375 00
" "	1869	23,548 61
		$144,748 61

In the above column of unpaid Betterments are also included the assessments upon property now the site of the United States Postoffice. In November, 1877, the City Government petitioned Congress for payment both of Betterments and Taxes, but the claim has not been allowed. Amount of Betterments due on Post-Office property, $50,500.00.

Schedule B.

Bonds and Mortgages.

Public Lands.	Uncollected April 30, 1878.	Deposited May 1, 1878, to April 30, 1879.	Cancelled.	Amount of Instalments.	
				Collected.	Unpaid.
Committed, 1878–79.					
Neck Lands	.....	$3,407 50	.....	.....	$3,407 50
Committed, 1877–78.					
Neck Lands	$20,837 00	.....	.....	.....	20,837 00
Albany Street	5,128 22	.....	.....	$804 40	4,323 82
Committed, 1876–77.					
Neck Lands	2,556 00	.....	.....	.....	2,556 00
South Boston Lands	1,014 00	.....	.....	338 00	676 00
Committed, 1875–76.					
Neck Lands	29,211 50	.....	.....	.....	29,211 50
Outstanding August 9, 1875.					
Neck Lands	17,993 50	.....	8,201 50	5,957 00	3,835 00
South Boston	1,717 00	.....	.....	748 00	969 00
Dorchester	582 00	.....	.....	.....	582 00
	$79,039 22	$3,407 50	$8,201 50	$7,847 40	$66,397 82
Street Improvements.					
Committed, 1878–79.					
Suffolk-street District	.....	$10,989 00	.....	$1,100 00	$9,889 00
Committed, 1877–78.					
Hanover, No. 2	$8,475 19	.....	.....	400 00	8,075 19
School-houses, P. B.	1,440 00	.....	.....	360 00	1,080 00
Suffolk-street District	11,440 89	.....	.....	999 61	10,441 28
Committed, 1876–77.					
Swett Street	26,163 50	.....	$12,000 00	11,800 00	2,363 50
Suffolk-street District	9,083 45	.....	.....	.....	9,083 45
Fort-Hill Improvement	5,868 00	.....	.....	5,868 00	.....
Committed, 1875–76.					
Atlantic Avenue	204,258 00	.....	.....	75,000 00	129,258 00
Suffolk-street District	3,690 00	.....	.....	615 00	3,075 00
Northampton-street District	1,190 00	.....	.....	460 00	730 00
Outstanding, August 9, 1875.					
City of Charlestown	20,534 75	.....	.....	.....	20,534 75
Fort-Hill Improvement	9,015 00	.....	.....	3,606 00	5,409 00
Suffolk-street District	72,200 72	.....	22,353 63	24,330 75	25,516 34
Burnt District	2,814 00	.....	.....	938 00	1,876 00
Public Buildings	1,504 00	.....	.....	376 00	1,128 00
School-houses, P. B.	58,295 00	.....	.....	27,339 00	30,956 00
Church-street District	4,002 38	.....	.....	610 98	3,391 40
Chestnut-Hill Reservoir	2,702 00	.....	.....	.....	2,702 00
Widening Streets	4,944 00	.....	.....	1,236 00	3,708 00
North Street	500 00	.....	.....	.....	500 00
	$448,120 88	$10,989 00	$34,353 63	$155,039 34	$269,716 91
Total	$527,160 10	$14,396 50	$42,555 13	$162,886 74	$336,114 73

Schedule C.

Statement showing Collections from May 1, 1878, *to April* 30, 1879, *on account of Superintendent of Health and Board of Health.*

	Committed from May 1, 1878, to April 30, 1879.	Abated.	Collected.	Uncollected April 30, 1879.
Superintendent of Health.				
Sale of Ashes	$2,218 57	$3 00	$2,186 47	$29 10
Removing Ashes	2,055 44	53 25	2,002 19	. . . . .
Sale of Street Dirt	1,412 05	49 92	1,314 13	48 00
Sale of Old Material	125 46	. . . . .	125 46	. . . . .
Sale of Manure	1,106 31	. . . . .	1,075 00	31 31
Offal — Cash from Supt. City $19,750 42				
" " " Highlands . 4,900 50	27,821 22	. . . . .	27,821 22	. . . . .
" " " Charlestown 3,170 30				
Carrying Prisoners	2,124 00	. . . . .	2,124 00	. . . . .
Filling	386 25	. . . . .	. . . . .	386 25
Discount on Nails	44 05	. . . . .	44 05	. . . . .
	$37,293 35	$106 17	$36,692 52	$494 66
Board of Health.				
Violation of Health Ordinance	$12 26	. . . . .	$12 26	. . . . .
Grease Licenses	149 00	. . . . .	149 00	. . . . .
	161 26		161 26	

	Uncollected April 30, 1878.			
Superintendent of Health.				
Committed from May 1, 1877, to April 30, 1878, — 1877-78.				
Sale of Ashes	$819 20	. . . . .	$809 95	$9 25
Removing Ashes	32 25	6 00	24 00	2 25
Sale of Street Dirt	131 60	. . . . .	124 10	7 50
Sale of Old Material	40 00	. . . . .	40 00	. . . . .
Committed May 1, 1876, to April 30, 1877, — 1876-77.				
Sale of Ashes	285 00	. . . . .	. . . . .	285 00
Sale of Street Dirt	68 50	. . . . .	. . . . .	68 50
Committed August 9, 1875, to April 30, 1876, — 1875-76.				
Sale of Ashes	1,463 50	. . . . .	. . . . .	1,463 50
Sale of Old Material	55 00	. . . . .	. . . . .	55 00
Outstanding August 9, 1875.				
Sale of Ashes, 1875	3,341 49	. . . . .	. . . . .	3,341 49
Removing Ashes, 1875	4 50	. . . . .	. . . . .	4 50
Sale of Street Dirt, 1875	71 75	. . . . .	. . . . .	71 75
Sale of Ashes, 1874	2,522 75	. . . . .	. . . . .	2,522 75
Sale of Ashes, 1873	709 25	. . . . .	. . . . .	709 25
Removing Ashes, 1873	8 25	. . . . .	. . . . .	8 25
Sale of Ashes, 1853 to 1872, inclusive	5,936 52	. . . . .	. . . . .	5,936 52
	$15,489 56	$6 00	$998 05	$14,485 51

Board of Health.				
Committed from May 1, 1877, to April 30, 1878.				
Pumping and Filling, 1877–78	$345 54	. . . . .	$15 07	$330 47
Abating Nuisances "	1,025 39	14 31	286 70	724 38
Committed May 1, 1876, to April 30, 1877,—				
Abating Nuisances, 1876–77	32 84	. . . . .	. . . . .	32 84
Committed August 9, 1875, to April 30, 1876,—				
Abating Nuisances, 1875–76	9,549 71	192 50	8,187 30	1,169 91
Outstanding August 9, 1875.				
Abating Nuisances, 1874	509 63	. . . . .	. . . . .	509 63
" " 1873	39 08	. . . . .	. . . . .	39 08
" " 1853 to 1871, inclusive . .	10,150 49	. . . . .	. . . . .	10,150 49
	$21,652 68	$206 81	$8,489 07	$12,956 80

Recapitulation.

	Committed.	Abated.	Collected.	Uncollected April 30, 1879.
Superintendent of Health, new account committed	$37,293 35	$106 17	$36,692 52	$494 66
Superintendent of Health, old account outstanding	15,489 56	6 00	998 05	14,485 51
Board of Health, new account committed	161 26	. . . . .	161 26	. . . . .
Board of Health, old account outstanding . . .	21,652 68	206 81	8,489 07	12,956 80
	$74,596 81	$318 98	$46,340 90	$27,936 97

The records show that of the above sums uncollected in the Health Department, unpaid bills of various dates, from Oct. 5, 1856, to March 1, 1879, have been placed in the hands of the City Solicitor for collection, amounting to $18,989.09.

And claims have been proved in bankruptcy for $6,337.95.

Schedule D.

Statement of money received by the Collector upon bills placed in his hands by the Superintendent of Streets, and upon assessments of previous years, for furnishing and setting edgestones and laying sidewalks; also the amounts abated and uncollected upon the assessments of the respective years.

	Assessments.	Abated.	Collected.	Uncollected April 30, 1879.
Committed May 1, 1878, to April 30, 1879.				
Assessments, 1878–79	$17,011 88	$80 41	$12,199 21	$4,732 26
Manure	214 00	.....	214 00	.....
Repairs	406 84	.....	163 50	243 34
Old Material	4 00	.....	4 00	.....
Outstanding April 30, 1878.				
Committed May 1, 1877, to April 30, 1878.				
Assessments, 1877–78	4,501 56	147 56	4,239 73	114 27
Manure	33 06	.....	33 06	.....
Committed May 1, 1876, to April 30, 1877,—1876–77.				
Assessments, 1876–77	1,144 85	115 11	866 97	162 77
Previous to August 9, 1875.				
1874	710 37	.....	18 59	691 78
1873	1,158 71	.....	.....	1,158 71
1853 to 1872	102,367 16	.....	.....	102,367 16
	$127,552 43	$343 08	$17,739 06	$109,470 29

Most of the unpaid bills from 1853 to 1872 appear to have been placed in the hands of the City Solicitor for collection.

Schedule E.

RENTS.

	Outstanding, April 30, 1878.	Bills committed May 1, 1878, to April 30, 1879.	Abated.	Collected.	Uncollected April 30, 1879.
Committed May 1, 1878, to April 30, 1879: } 1877–78.					
Account Boston Produce Exchange .	$200 00	. . . . .	$200 00	. . . . .	. . . . .
" Wharf, Albany Street . . .	166 67	. . . . .	. . . . .	$166 67	. . . . .
" Bridges (Buildings used for Fish purposes)	356 25	. . . . .	. . . . .	356 25	. . . . .
Tenants at will, Land, Battery Street.	5 00	. . . . .	. . . . .	5 00	. . . . .
Account House 94 Roxbury Street . .	25 00	. . . . .	. . . . .	25 00	. . . . .
" Hook and Ladder House, 4 Eustis Street	62 50	. . . . .	. . . . .	62 50	. . . . .
Account Stable, Charlestown	12 50	. . . . .	. . . . .	12 50	. . . . .
Fire Department — Tenements in Engine Houses	83 35	. . . . .	. . . . .	83 35	. . . . .
Committed May 1, 1876, to April 30, 1877: } 1876–77.					
Lease, Account Poorhouse, Brighton	500 00	. . . . .	. . . . .	. . . . .	500 00
Bills, " 94 Roxbury Street . .	130 00	. . . . .	130 00	. . . . .	. . . . .
Lease, " Bridges	136 50	. . . . .	. . . . .	136 50	. . . . .
" " Fire Department — Tenements in Engine House	16 67	. . . . .	. . . . .	16 67	. . . . .
Outstanding August 9, 1875:					
Leases, Bridges (Buildings used for Fish purposes)	56 25	. . . . .	. . . . .	56 25	. . . . .
	$1,750 69	. . . . .	$330 00	$920 69	$500 00
	Am'ts becoming due on Leases.				
Account Old State House	$16,000 00	. . . . .	. . . . .	$16,000 00	. . . . .
" Quincy Hall	2,958 34	. . . . .	. . . . .	2,958 34	. . . . .
" Boston Produce Exchange .	650 00	. . . . .	$100 00	450 00	$100 00
" Rotunda, Quincy Hall . . .	1,000 00	. . . . .	. . . . .	1,000 00	. . . . .
" Markets	99,351 97	. . . . .	. . . . .	99,154 36	197 61
" Wharf, South Bay	1,200 00	. . . . .	. . . . .	600 00	600 00
" " Albany Street . . .	2,145 84	. . . . .	. . . . .	1,166 67	979 17
" Mt. Hope Cemetery	145 84	. . . . .	8 34	112 50	25 00
" Bridges (Buildings used for Fish purposes)	1,300 00	. . . . .	. . . . .	1,206 25	93 75
Tenants at will, Land, cor. Washington and Water Streets	1,600 00	. . . . .	. . . . .	1,600 00	. . . . .
Tenants at will, Land, Battery Street	5 00	. . . . .	. . . . .	5 00	. . . . .
Account House 94 Roxbury Street .	. . . . .	$300 00	. . . . .	275 00	25 00
" Hook and Ladder House 4, Eustis Street	. . . . .	104 17	. . . . .	62 50	41 67
Account Stable, Charlestown	. . . . .	150 00	. . . . .	137 50	12 50
" Fort Hill Wharf	. . . . .	1,800 00	. . . . .	1,350 00	450 00
" Add'l Land, Public Library	. . . . .	1,425 00	. . . . .	1,425 00	. . . . .
" Mayhew School Yard . . .	. . . . .	120 00	. . . . .	120 00	. . . . .
" Eastern Avenue Wharf . .	. . . . .	3,000 00	. . . . .	3,000 00	. . . . .
" Fire Department — Tenements in Engine Houses	. . . . .	1,212 96	. . . . .	1,212 96	. . . .
Account Beach Street	. . . . .	445 00	. . . . .	375 00	70 00
Cash Deposits.					
Account Armories	10,200 00	. . . . .	. . . . .	10,200 00	. . . . .
" Public Buildings	711 46	. . . . .	. . . . .	711 46	. . . . .
" Public Lands	2,965 05	. . . . .	. . . . .	2,965 05	. . . . .
" Suffolk Street District . . .	1,331 50	. . . . .	. . . . .	1,331 50	. . . . .
" Northampton Street District.	5,076 05	. . . . .	. . . . .	5,076 05	. . . . .
" Small-pox Hospital	312 50	. . . . .	. . . . .	312 50	. . . . .
" W. Boston and other Bridges.	48 40	. . . . .	. . . . .	48 40	. . . . .
" Beach Street	105 00	. . . . .	. . . . .	105 00	. . . . .
" Markets	1,862 22	. . . . .	. . . . .	1,862 22	. . . . .
" Fire Department	520 86	. . . . .	. . . . .	520 86	. . . . .
" Sch. Houses, Public Bldgs. .	40 00	. . . . .	. . . . .	40 00	. . . . .
	$149,530 03	$8,557 13	$108 34	$155,384 12	$2,594 70
	$151,280 72	$8,557 13	$438 34	$156,304 81	$3,094 70

Schedule F.

Statement of Money received by the Collector from May 1, 1878, to April 30, 1879, upon bills placed in his hands by the Superintendent of Sewers, and upon assessments of previous years, for constructing common sewers; also the amounts abated and uncollected upon the assessments of the respective years.

	Assessments.	Abated.	Collected.	April 30, 1879. Uncollected.
Bills committed May 1, 1878, to April 30, 1879.				
Assessments	$32,670 99	$210 28	$11,485 46	$20,975 25
Repairs	60 97	.....	49 50	11 47
Labor	427 50	.....	427 50	.....
Sale of Old Material	23 49	.....	20 61	2 88
Entrance Fees (from Superintendent)	392 84	.....	392 84	.....
Amounts outstanding April 30, 1878:				
Bills committed May 1, 1877, to April 30, 1878.				
Assessments, 1877–78	23,719 09	511 28	21,074 53	2,133 28
Repairs	7 00	.....	.....	7 00
Sale of Old Material	61 00	.....	.....	61 00
Bills committed May 1, 1876, to April 30, 1877.				
Assessments, 1876–77 . . . $6,957 47				
Add'l 61 06				
	7,018 53	.....	200 60	6,817 93
Bills committed from Aug. 9, 1875, to April 30, 1876.				
Assessments, 1875–76	3,827 25	314 83	1,373 90	2,138 52
" 1875	1,256 86	.....	.....	1,256 86
" 1874	2,623 46	26 64	321 89	2,274 93
" 1873	2,614 86	.....	.....	2,614 86
" 1872	759 12	.....	.....	759 12
" 1871	1,600 19	.....	.....	1,600 19
" 1870	15,480 88	.....	.....	15,480 88
" 1869	4,135 08	.....	22 19	4,112 89
" 1868	788 47	.....	.....	788 47
" 1867	286 09	.....	.....	286 09
" 1866	1,946 43	.....	.....	1,946 43
" 1865	365 20	.....	.....	365 20
" 1864	357 15	.....	12 01	345 14
" 1863	1,211 22	.....	46 54	1,164 68
" 1862	4,834 60	.....	40 64	4,793 96
" 1861	1,514 24	.....	.....	1,514 24
" 1860	1,901 13	.....	24 61	1,876 52
" 1859	789 51	.....	26 78	762 73
" 1832 to 1858, inclusive.	45,739 75	.....	.....	45,739 75
Totals	$156,412 90	$1,063 03	$35,519 60	$119,830 27

Of the above sums reported as uncollected there are secured by deeds for the sale of real estate for unpaid sewer assessments, deposited with the City Auditor, the following amounts: —

1877–78,	$21 23
1876–77,	616 47
1875–76,	2,138 52
1874,	119 40
1873,	435 28
1872,	237 45
1871,	262 07
	$3,830 42

Suits for the reduction of assessments are now pending covering sewer bills to the amount of $6,498.80.

Schedule G.

Schedule of Tax Receipts, City Collector's Report. — Years 1822 to 1878.

Year.	Tax Levy.	April 30, 1878, Outstanding.	Abated, remitted, or certified to be void.	Collected.	April 30, 1879, Uncollected.	Percentage of Uncollected.
1878	$8,066,615 30	. . . . .	$115,314 65	$7,275,074 49	$676,226 16	8.383
1877	8,958,968 60	$783,154 29	35,982 85	649,545 62	97,707 73	1.091
1877 add'l .	. . . . .	81 91				
1876	9,461,662 34	129,336 55	1,045 17	27,261 31	101,240 89	1.070
1876 add'l .	. . . . .	210 82				
1875	10,802,202 57	144,631 89	24,209 08	11,811 78	108,780 80	1.007
1875 add'l .	. . . . .	169 77				
1874	12,631,488 70	83,433 18	243 16	3,975 02	79,227 48	.643
1874 add'l .	. . . . .	12 48				
1873	9,022,187 17	90,851 52	117 76	542 16	90,191 60	1.000
1872	8,125,449 23	101,022 95	. . . . .	114 32	101,018 61	1.243
1872 add'l .	. . . . .	109 98				
1871	7,947,674 20	88,254 24	. . . . .	4 62	88,249 62	1.110
1870	9,052,841 21	100,337 86	. . . . .	. . . . .	100,337 86	1.108
1869	7,632,006 41	96,157 68	. . . . .	. . . . .	96,157 68	1.260
1868	6,170,165 87	60,218 79	. . . . .	. . . . .	60,218 79	.976
1867	6,970,604 40	63,491 20	. . . . .	. . . . .	63,491 20	.911
1866	5,469,592 58	46,958 06	. . . . .	. . . . .	46,958 06	.858
1865	5,946,642 52	9,741 78	. . . . .	. . . . .	9,741 78	.164
1822 to 1864 inclusive	48,966,136 85	740,316 09	. . . . .	. . . . .	740,316 09	1.512
1878. Bank Tax:						
State . . .	499,848 80	. . . . .	. . . . .	499,848 80	. . . . .	. . .
City . . .	179,582 22	. . . . .	. . . . .	179,582 22	. . . . .	. . .
Commiss'n	5,048 98	. . . . .	. . . . .	5,048 98	. . . . .	. . .
Totals . .	$165,908,717 95	$2,538,491 04	$176,912 67	$8,652,809 32	$2,459,864 35	. . .

Of the taxes reported as uncollected, there are secured by deeds for the sale of real estate for unpaid taxes, deposited with the City Auditor, for which the Collector is entitled to credit under the Statute of 1862, chap. 183, sect. 5, the following amounts: —

Tax of 1872,	$911 43
" 1873,	7,398 40
" 1874,	17,402 56
" 1875,	21,513 11
" 1876,	22,035 77
" 1877,	10,981 73
	$80,243 00

These several amounts include taxes upon property now owned by the United States, and occupied by the Post Office, as follows: —

Tax of 1873,	$4,051 20
" 1874,	5,990 40
" 1875,	5,315 60
" 1876,	4,927 60
	$20,284 80

And taxes upon property in the Northampton-street District, surrendered to the City, as follows: —

Tax of 1873,	$267 52
" 1874,	2,984 28
" 1875,	2,978 38
" 1876,	2,708 91
	$8,939 08

Total amount, as above, secured by tax titles,		$80,243 00
Less amount of taxes upon U.S. property,	$20,284 80	
" " " " City "	8,939 08	
		29,223 88
		$51,019 12

Claims for personal taxes due and unpaid April 30, 1879, have been filed against estates of persons in bankruptcy or insolvency, as follows: —

1869,	$12,797 06
1870,	13,982 81
1871,	7,619 99
1872,	3,549 77
1873,	3,710 23
1874,	11,013 79
1875,	2,674 75
1876,	3,746 66
1877,	4,393 00
1878,	4,382 73
	$67,870 79

There remains in the hands of the Collector, subject to the demand of the owners, residue from sales of real estate for unpaid assessments, $964.06.

In the last Annual Report it was remarked that the collections for the year 1877–8 showed a decided improvement upon those of the two preceding years.

It is gratifying further to record that during the past financial year there has been a noticeable gain upon the year previous, in the proportion paid, not only of taxes, but of all other assessments.

The aggregate of all uncollected balances is less by $591,246.05 than that exhibited by the Collector's report of April 30, 1878.

THOMAS SHERWIN,
Collector.

CITY OF BOSTON.

In Board of Aldermen, June 23, 1879.

The Joint Standing Committee on Treasury Department, to whom was referred the accounts of the City and County Treasurer and the City Collector, for the year ending April 30, 1879, having completed the examination of the accounts, beg leave to submit the following report: —

The committee found that the accounts of both the Treasurer and Collector corresponded with the receipts and vouchers on file. The cash in the hands of the Treasurer and bank deposits was examined May 22, and found to be correct. The Treasurer's trial balance of same date was found to be correctly taken off, and accompanied by the proper vouchers. The cash held by the Treasury Department for amounts outstanding upon pay-rolls was examined, and found to be correct.

The City Collector's report of collections on account of the City of Boston and County of Suffolk was examined. The items have been placed to the credit of the several accounts to which they belong, and the total amount of the collections agrees with the amount receipted for by the Treasurer. The Collector's trial balance to April 30, 1879, was examined, and proved correct, and the amount of collections from May 1 to May 22 was found to agree with the amount received by the Treasurer during that time.

The amount of outstanding bills, bonds, etc., as certified to by the Auditor of Accounts, corresponded with the Collector's trial balance. The bonds for public improvements and public lands, and the abatements upon the same, were found to be correct.

Respectfully submitted,

CHARLES HAYDEN,

Chairman on the part of the Board of Aldermen.

GEORGE H. WYMAN,

Chairman on the part of the Common Council.

City of Boston,

In Board of Aldermen, June 23, 1879.

Accepted. Sent down for concurrence.

HUGH O'BRIEN, *Chairman.*

In Common Council, June 26, 1879.

Concurred:

W. H. WHITMORE, *President.*

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